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0235 Committee on School Finance

Colorado Legislative Council

Report to the Colorado General Assembly:

RECOMMENDATIONS FOR 1979 COMMITTEE ON:

School Finance

COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 235

December, 1978

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COLORADO LEGISLATIVE COUNCIL

RECOMMENDATIONS FOR 1979

COMMITTEE ON SCHOOL FINANCE

Legislative Council

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To Members of the Fifty-second Coloardo General Assembly:

In accordance with the provisions of Senate Bill No. 25, 1978 Session, the Legislative Council transmits the accompanying report of the Committee on School Finance.

Respectfully submitted,

/s/ Representative Carl Gustafson
Chairman
Colorado Legislative Council

CG/pm

FOREWORD

Pursuant to the provisions of Senate Bill No. 25 (1978 Session), the Speaker of the House of Representatives and the President of the Senate appointed a fifteen member committee made up of legislative and non-legislative members to study school finance during the 1978 and 1979 interim periods. The committee was required to submit a preliminary report to the first regular session of the fifty-second General Assembly and a final report to the second regular session of the fifty-second General Assembly.

This volume contains the preliminary report of the Committee on School Finance, which report was accepted by the Legislative Council at its meeting on November 27, 1978. The committee report summarizes the procedures utilized by the committee in its study, the information developed from its examination of the "Public School Finance Act of 1973" and S.B. No. 25 and its findings and recommendation.

The committee and the staff of the Legislative Council were assisted in the preparation of this report by Douglas G. Brown and Rebecca C. Lennahan of the Legislative Drafting Office.

December, 1978

Lyle C. Kyle
Director

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SUMMARY OF PROCEDURES, FINDINGS, AND RECOMMENDATION

Committee Procedures

The statutorily created Committee on School Finance was established by Senate Bill No. 25 (1978 Session) to "... study school finance during the 1978 and 1979 interim periods ..." and "... submit a preliminary report to the first regular session of the fifty-second general assembly ...". The committee is comprised of fifteen members; ten legislators, and five non-legislators.

The committee conducted five meetings during the 1978 interim, including two two-day meetings. In accordance with its broad charge, the committee's efforts were concentrated simultaneously in two areas: 1) an evaluation of the provisions and effects of Colorado's public school finance system; and 2) an analysis of the potential impacts of proposed Amendment No. 2 to the Colorado Constitution (limiting the per capita spending of the state and its political subdivisions) on Colorado's current system of school finance.

Impacts of Amendment No. 2

In pursuing the committee's analysis of the impacts of Amendment No. 2, it was the committee's intent to be prepared to address the need for implementing legislation in a well considered fashion in the event of the proposal's passage. To that end, the committee directed the staffs of the Legislative Council, Legislative Drafting Office, and Department of Education to identify potential problems in the proposal's interpretation and application to school finance. In addition, the fiscal impacts of alternate interpretations of Amendment No. 2 on the state and local districts were examined in detail by the committee. The committee received staff presentations in this regard at its second, third, and fourth meetings.

Because of the proposal's defeat by the voters, no legislation, findings, or recommendations concerning Amendment No. 2 are advanced by the committee.

Examination of Colorado's Public School Finance System

As the committee's study of school finance was established on a two-year basis, the committee divided its work into two one-year increments: 1) a fact-finding and data gathering phase to be pursued during the 1978 legislative interim; and 2) a policy making phase to result in recommended legislation during the 1979 interim. Pursuant to this division of its workload, the committee's first phase was primarily dedicated to receiving presentations from the staffs of the Legislative Council, Legislative Drafting Office, and Department of Education. It is anticipated that public testimony will be accommodated during the 1979 phase of the committee's activities.

The committee's approach to evaluating Colorado's public school finance system was centered around three major facets: 1) establishment of an exhaustive base of background information from which to reach an understanding of Colorado's existing school finance picture; 2) analysis of the property tax effects of the "Public School Finance Act of 1973" (Article 50 of Title 22, C.R.S. 1973), as amended; and 3) examination of selected components of the system.

The committee began its deliberations by examining the composition of the state's property tax base, historical shifts in the tax burden between property classifications, and review of assessment criteria for valuation of each class of property. In addition, the committee reviewed the history of school finance in Colorado and the provisions and effects of the current law as amended by Senate Bill No. 25.

The committee's second meeting was devoted primarily to a review of the history of school finance litigation in the fifty states. Also discussed at the second meeting were: the impact of the 1973 act upon residential property taxes; the estimated mill levies which would have occurred in 1977 in the absence of state aid to education; analysis of 1977 school district expenses; the projected cost of the minimum guarantee; the costs to local districts of federal and state mandated programs; and the narrowing of Authorized Revenue Base (ARB) disparities and percentage ARB increases under Senate Bill No. 25 from 1979 to 1982.

At its third meeting, the committee examined the economics of school and school district enrollment sizes, compared rates of increase in per pupil operating expenditures with salary and cost of living indices, and reviewed the small attendance center and capital reserve fund provisions of the statutes.

The committee's fourth meeting was focused on evaluating the cost of stabilizing the statewide average school district mill levy for 1981 and 1982 at the 1980 level, examining the components of the per-pupil school district operating expenditure increases over the last ten years, comparing the proportions of property tax and state equalization support since 1970, and significating small attendance center aid per attendance entitlement in qualified districts.

The committee's final meeting was devoted to receiving testimony concerning extended-day kindergarten programs, assessment of teacher salary disparities among the districts, management of the Public School Fund, and discussion of committee findings.

Committee Findings and Recommendation

Findings

As the result of the Committee's first phase of study, the following findings were adopted at the final meeting.

(1) S.B. No. 25. S.B. No. 25 appears to be providing property tax relief by lowering the projected average statewide mill levy for school districts to 37.78 mills in 1979, compared to a projected 42.76 mills without S.B. No. 25. The mill levy under S.B. No. 25 is expected to remain stable in 1980. However, unless state equalization is increased in 1981 and 1982 beyond the 1980 level, mill levies can be anticipated to increase significantly in those two years.

In addition to its effect on property taxes, S.B. No. 25 has had a positive impact on equalization of school district expenditures by raising the ARB of the lower spending districts while restricting the ARB growth of the state's higher spending districts. It is projected that the state's lowest ARB district will increase in 1979 by the equivalent of 23.46 percent while the state's highest ARB district will be restricted to a 4.02 percent increase. By 1982, the ARB disparity between the state's lowest ARB district and the statewide average ARB will be reduced from $417.89 in 1978 to $207.96, a 50 percent reduction in disparity. The ARB disparity between the state's low and median ARB districts will also be reduced from $355.24 in 1978 to $163.26, a 54 percent reduction by 1982.

(2) School District Operating Expenses. The largest single component of school district operating expenses is employee salaries, which accounted for 69.6 percent of operating expenses in 1977. When combined with employee benefits, this component amounted to nearly 80 percent of operating expenses. Of the salary component, roughly two-thirds of all salaries were paid for instructional personnel and roughly one-third for support personnel.

Salaries tend to occupy a larger portion of the budget in larger school districts than in small school districts. The reverse trend appears to be the case for general administration expenses.

(3) Rates of Increase in Per Pupil Education Expenses, Teacher Salaries and Various Indices. During the ten year period 1968-77, statewide per pupil school district operating expenditures increased at a more rapid rate than either the local and national consumer price indices, the local and national hourly earnings indices, or the classroom teacher or state employee average salaries. Increases in average daily attendance entitlement were minor, with declines in enrollment statewide during the last four years. Increases in instructional salaries and fixed charges (employee retirement, insurance, etc.) appear to have accounted for nearly 75 percent of the operating expenditure increase, with increases in the areas of operations maintenance, administration, and pupil transportation accounting for the remaining

25 percent of the increase.

(4) Mandated Costs - Absorption into ARB. On a statewide average basis, mandated costs of school districts (special education, vocational education, transportation, employee retirement, unemployment compensation, and workmen's compensation) are projected to amount to approximately 20 percent of the ARB in 1978. Mandated costs tend to widen the disparity in the ARB between high spending districts and low spending districts.

(5) Diseconomies of Scale in Operating Expenditures by Enrollment Size of District. Operating expenditures on a per pupil basis tend to be higher in small average daily attendance entitlement (ADAE) districts than in large ADAE districts. Although average per pupil operating expenditures are slightly higher in the largest two districts than the lowest levels in the state, they are well below the levels of the state's smallest districts. The slightly higher levels in the state's two largest districts are due to a skewing of their average costs produced by the unique circumstances which result in disproportionately high costs in Denver.

(6) Diseconomies of Scale in Small Schools. Total expenditure figures for 1976 in the Jefferson County School District indicate that per pupil costs are lower in larger schools than they are in smaller schools. The figures show that in elementary schools with enrollments of greater than 400 students, the average per pupil expenditure was $233 less than in elementary schools with enrollments of less than 250 students ($817 per pupil compared to $1,050 per pupil). The same trend holds true in Jefferson County junior high schools, where the difference in average per pupil costs between schools with enrollments of greater than 1,000 students and those with less than 500 students was $268 per pupil ($903 per pupil compared to $1,171 per pupil).

(7) Residential Property Tax Effects of the Public School Finance Act. The Public School Finance Act of 1973 and S.B. 25 projected through 1980 appear to have lowered the residential school property tax burden when computed as a percentage of per capita adjusted gross income.

(8) Mill Levies Necessary to Fund Education in the Absence of State Revenues. In the absence of state revenues for school finance purposes, the number of mills most districts would have to levy to fund the same programs each year would increase dramatically over existing levels.

(9) Colorado's Shifting Property Tax Base. Colorado witnessed a tremendous increase in the assessed value of property in the state during the period 1966-77. The assessed valuation increased by roughly 150 percent from $4,232.0 million in 1966, to $10,606.7 million in 1977. The major shifts in classes of assessed valuation occurred between residential and agricultural property. Residential property accounted for 40.9 percent of total assessed valuation in 1966 ($1,725.4 million), and rose to 44.8 percent in 1977 ($4,750.1

million). The reverse trend was true for agricultural land. In 1966, agricultural land accounted for 13.0 percent of total assessed valuation ($552.4 million), while by 1977, this figure had declined to 5.9 percent ($631.7 million).

(10) Trends in the Property Tax and State Equalization Components of Total School District General Fund Budgeted Expenditures. During the period 1970-78, state equalization payments have risen to a level nearly equal to local property tax revenues as a percentage of total school district general fund budgeted expenditures. These two sources have accounted for approximately 80-84 percent of total school district general fund budgeted expenditures during the nine year period, with the remaining 16-20 percent made up of state categorical grants and other state funds, other local funds, and federal funds. State equalization payments have risen most dramatically since 1974, the initial year of the impact of the Public School Finance Act of 1973.

(11) The Capital Reserve Fund. All but five school districts are levying mills for use in the capital reserve fund in 1978. The vast majority of the districts (75.7 percent) are levying the maximum number of four mills per year. Most of the districts appear to be accumulating and holding over revenues in the fund each year rather than expending the entire balance each year. Districts with low assessed valuations are levying the maximum number of mills on the same scale as districts with high assessed valuations; property wealth does not appear to be a factor in the use of the fund.

(12) Small Attendance Center Aid. Nearly one-half of the school districts in the state are receiving small attendance center aid. Some districts receive more state financial assistance from small attendance center aid than from state equalization payments. If the amount of small attendance center aid were added to the average ARB of those districts receiving the aid, the average ARB would increase by approximately 2.7 percent.

(13) Cost of the Minimum Guarantee. If the minimum state guarantee were eliminated and all school districts were placed under the general equalization program, the amount of state equalization would decrease and the number of mills levied by those districts currently on the minimum would increase through 1982. In 1979, the projected state equalization decrease would be approximately $8.4 million, with an average projected mill levy increase of 0.7 mills per district statewide. In 1982, the projected state equalization decrease would be approximately $44.9 million, with an average projected mill levy increase of 3.4 mills per district statewide.

(14) Cost of Stabilizing the Statewide Average Mill Levy in 1981 and 1982. In order to stabilize the statewide average mill levy in 1981 and 1982 at the estimated 1980 level of 37.59 mills, state equalization would have to increase from $507.3 million in 1980 to $556.7 million in 1981, and to $603.5 million in 1982. That would amount to a $49.4 million increase in 1981 over the current S.B. No.

25 level for 1981, and a $96.2 million increase in 1982 over the current S.B. No. 25 level for 1982.

(15) Average Classroom Teacher Salaries. School districts with larger student attendance tend to have higher average classroom teacher salaries than school districts with smaller student attendance. Average salaries in the larger attendance districts have increased at a more rapid rate than in smaller attendance districts since 1970. The disparities are not as great when average pay scales are compared rather than average salaries. Disparities between pay scales are most apparent at the higher degree and experience levels. If all districts were to adopt identical pay scales, ARB disparities could be expected to increase.

Recommendation

The current statutory limitations on the counting of kindergarten students for school district attendance entitlement purposes are set to expire on June 30, 1979. The limitations specify that kindergarten students may only be counted for one-half day of attendance unless the following conditions are met:

1) the students are enrolled in classes of four hours and fifteen minutes per day or more; and

2) the number of such students does not exceed the number of full-day students counted during the district's 1975 counting period.

A second limitation stipulates that only 3,500 of such full-day pupils may be counted statewide. Without legislative action, the expiration could obfuscate the interpretation of the current statute, because it is not clear whether only the first limitation, or both limitations would expire. However, further testimony concerning extended-day kindergarten and the various methods by which the state could prevent local district abuses in the counting of kindergarten pupils is desired by the committee prior to any substantial alteration of the existing law. Therefore, the committee recommends a one-year extension of the expiration date to permit further study of the matter during the 1979 interim.

Bill 1 extends the expiration date of the current statutory limitation on counting of kindergarten students from June 30, 1979, to June 30, 1980.

EXAMINATION OF COLORADO'S CURRENT PUBLIC SCHOOL FINANCE SYSTEM

BACKGROUND INFORMATION

To achieve a thorough understanding of the posture of Colorado's current public school financing system, it is necessary to examine its general background in terms of the historical development of the "Public School Finance Act of 1973", the current mechanics of the most recent amendments to the 1973 act, and the expenditure patterns and fiscal pressures within the state's 181 school districts.

Historical Information

The historical development and continued evaluation of the "Public School Finance Act of 1973" must be analyzed by examining two interrelated influences: 1) the legislative history of school finance in Colorado; and 2) the continuing development of a vast corpus of legal precedent concerning state systems of school funding in the early 1970s in the fifty states.

Legislative History

Legislative Action Prior to 1952

Under the provisions of the Constitution of the State of Colorado, adopted March 14, 1876, the General Assembly was directed to "... provide for the establishment and maintenance of a thorough and uniform system of free public schools throughout the state". Legislation adopted in 1877 to implement this requirement provided for the funding of such schools, on a county flow-through basis, from local property taxes levied by local boards of education and from the state Public School Income Fund.

The state Public School Income Fund was established by the Constitution and includes the proceeds from lands granted to the state for education purposes, estates that escheat to the state, and other grants, gifts, or devises. Primary income to the fund is from proceeds of the state school lands, granted to the state by the Congress in the Enabling Act.

In 1877, the General Assembly provided for semi-annual disbursements of the Public School Fund on the basis of the number of school age children in each county. The first distribution in July, 1879, totaled $7,041.30, or 26.6 cents per child.

In 1908, Congress passed the Forest Reserve Act and provided for the return of 25 percent of federal revenues from national forests

to the county of origin for the support of roads and schools. Under state law, the county is required to allocate its receipts from this source to roads and schools, with the provision that not less than five percent may be allocated to either.

In 1917, the first indirect appropriation from the state general fund to school districts was enacted for purposes of matching federal support for vocational education. The moneys were to be paid out of funds appropriated for the maintenance and support of institutions under the control of the State Board of Agriculture.

In 1921, legislation was adopted providing that minimum teacher salaries be set at $1000 per year for teachers with two years of college education, and $1200 per year for teachers with four years of college education. In addition, salaries were not to be less than $75 per month and teachers were to be paid on an annual basis.

Related legislation was also adopted at that time requiring that districts levy an amount sufficient to raise $75 per month per teacher. Further provisions stated that only one teacher per 25 students could be certified for the first 100 students enrolled in any district, and one teacher per 40 students for enrollments exceeding 100. More teachers were required to be funded in districts in sparsely populated areas, poor areas, and areas with particularly small enrollments. An additional provision related to the number of high school teachers, and required that one be funded for each 25 students. If the amount necessary to raise such funds exceeded five mills, only five mills would be levied and the difference made up out of priority disbursements from the Public School Income Fund, before the per capita disbursements of such fund. Districts were allowed to make additional levies to pay for general operating expenses and teacher salaries in excess of the minimums specified in the law.

In 1930, total general purpose school revenues totaled some $24.8 million, of which the state contributed approximately $750,000 from the Public School Income Fund. County school revenues totaled $5.8 million, with school districts raising an additional $18.3 million from the property tax.

In 1935, as a means of bringing a court test of the validity of direct state support for local school districts, an appropriation of $500 was made from the state general fund to the public schools. The appropriation for this purpose was upheld by the Colorado Supreme Court in 1937 (Wilmore v. Annear, 100 Colo. 106, 65 P.2d 1433), stating that:

> ...[t]he establishment and financial maintenance of the public schools of the state is the carrying out of a state, and not a local or municipal purpose.

In 1937, legislation was adopted to implement the state income tax passed by the voters at the 1936 general election as an amendment to the State Constitution. The apparent purpose of the constitutional

amendment was to supplant property taxes as the source of funding for public education and the act provided that the funds derived from the income tax would be distributed to school districts in order to pay for the minimum teacher salary provisions in the 1921 law. The first allocation of moneys under this law was approximately $878,000, and was based on the number of school age children in each district, as compared to the state total. If a district's share of such funds was in excess of the required minimum teacher salaries, they were redistributed to all districts on the basis of pupils. Conversely, if the monies so distributed were not sufficient the district would levy an amount sufficient to make up the difference.

Also, in 1937, the General Assembly adopted legislation providing for a state program of home instruction for handicapped children. In addition, ad valorem taxes on motor vehicles were replaced with annual graduated specific ownership taxes which were distributed in the same manner as property taxes. Accordingly, school districts received a proportional amount of the tax relative to their mill levy as compared to the total of other levies.

In 1939, the amount of income taxes reserved for public schools was changed. Under the 1937 law, all amounts in excess of a five percent retention for refunds, and three percent for administration, were for schools. Under the 1939 amendment, the two deductions were retained and the public schools given 65 percent of the remainder of collections from 1937, 1938, and 1939 taxes. The other 35 percent was set aside for a special general fund reserve for the state. Allocations on the basis of numbers of students were continued, and directed to fund the minimum teacher salary program. An amendment to the law required districts to reduce property tax levies by an amount comparable to their receipts from the state income tax.

By 1940, total school general fund revenues were $21.2 million, down slightly from 1930. The state now contributed almost $1.8 million to schools, while both county and school district property taxes were down from 1930, to $4.1 million, and $15.3 million respectively.

In 1941, the allocations from the income tax, after deduction for refunds and administration, were 10 percent for school districts and 90 percent general fund reserve. After June 30, 1941, the 35 percent schools and 65 percent state general fund distribution was reinstated utilizing the 1937 distribution scheme on the basis of student populations.

Under the Flood Control Lands Act of 1941 (30 USC 701c-3), 75 percent of federal receipts realized from the leasing of lands acquired for flood control, navigation, and allied purposes were to be returned through the state to the county of origin for roads or schools.

In 1943, the administration expense deduction from the income tax was increased to five percent; of the remainder, 35 percent went to schools under the per student allocation formula adopted in 1937 to

fund the minimum teacher salary program, and 65 percent was retained by the state for the general fund, with the provision that for 1943 to 1945, 15 percent of the net receipts were set aside in a special State School Equalization Fund -- such amount coming from the state's 65 percent share.

Under the Minimum Educational Program Act, also adopted in 1943, the State School Equalization Fund was utilized to aid districts on the basis of classroom units. Under this act, the state set minimum revenue needs per classroom unit at $1,000 for elementary students and $1,333 for high school students. The county was required to levy an amount sufficient to raise the $75 per month minimum teacher salary (up to 5 mills), and the state continued to provide any difference between the five mill levy and the minimum teacher salary levels from Public School Income Fund priority disbursements and continuing per student distributions. The provision of the 1937 law to distribute income taxes on the basis of student population was also retained. The state continued to recapture any excess of local revenues, plus the state distribution for teacher salaries, and to reallocate these monies to all districts on the basis of student population.

Under this new law, the state required the county to levy enough revenue, regardless of the five mill limit, to fund the minimum teacher salaries at their full level, after taking into account state distributions under the income tax law and Public School Income Fund. In addition, each district was required to notify the county of the difference between such local teacher salary revenues plus state support and the amount necessary to raise the minimum classroom revenue specified by the state. The county commissioners could then make an additional levy of up to one mill to raise that amount. If this additional levy plus state revenues did not meet the minimum classroom value, an additional 2.5 mills could be levied by the commissioners, or 1.5 mills for union or county high school districts. This revenue was set aside in a separate special fund for each district known as the "Minimum Educational Needs Fund".

The state then made disbursements from the Special State School Equalization Fund equal to one-half of the difference between the local revenues under the Minimum Educational Needs Fund and the total required for the minimum classroom amount. Such distributions were only made if the district certified a levy to the commissioners equal to an amount which would raise the other half of the deficiency. However, in no case could the total levy of third class districts exceed 20 mills, and any deficiency was made up by the state from the equalization fund.

In 1945, refinements to the 1943 law were made, with the state funding the total difference between local and other state funds and the minimum classroom value. Junior college districts were also provided with state support for the first time, based on the number of students taking a full-time program. The distributions from the income tax continued to be 35 percent schools, 50 percent state, and 15 percent special equalization aid to districts. This allocation was

of the amount remaining after deduction of the refund and administration costs of 10 percent from the total receipts of the income tax.

Also in 1945, the state program for the education of handicapped children was revised. Under the Handicapped Children's Education Act, the state could make payments to school districts for the education of handicapped children and also make payments to enroll children who lived in districts without programs in districts with such programs.

In 1947, all remaining revenues from the income tax, after deduction of refunds and administration costs, were credited to the state general fund. Automatic allocations to the special school aid funds were discontinued.

The state support programs for minimum teacher salaries and classroom-unit revenues were continued. These were now funded by appropriations rather than direct earmarking of the income tax.

An additional state program was adopted whereby each district received 15 cents per day of average daily attendance for each pupil, funded by any excess from the appropriation for classrooms. Minimum levies were set for the various classes of districts in order to participate.

In 1949, legislation was adopted concerning equalization of property assessments. The act provided that no district could receive state funds for classroom units, or the spillover from that fund, if they were assessed at more than five percent below the state average. The State Tax Commission made such determinations on the basis of sales ratio data and the State Board of Equalization was required to make horizontal adjustments in classes to effect equalization of assessments.

Also in 1949, the minimum classroom value was increased to $2000 and allocations from the spillover of the equalization fund given a $50 per year per pupil maximum.

By 1950, the total cost of public school general fund expenditures had more than doubled from 1940 to $49.4 million. State funds increased to about 20 percent of the total, or $10 million. County property taxes totaled $4.3 million and school district property taxes $35 million.

In 1950, Congress adopted Public Law 81-874 under which the federal government makes payments to "impacted" school districts in lieu of property taxes. Such impact was defined as either the existence of a large amount of tax exempt federal property or requirements for educating a large number of pupils living on federal property (e.g., military bases).

In 1951, the amount of the minimum classroom unit was increased to $2100, and the requirement for equalized assessments for receipt of

state funds was repealed.

In 1952, legislation was adopted requiring that county revenues under the Federal Flood Control Lands Act of 1941 be credited 25 percent to the road and bridge fund and 75 percent to schools. If there is more than one district in the county, allocations are made on the basis of average daily attendance. Although other federal programs provide payments in lieu of property taxes to local governments for roads or schools, these payments go to the county of origin and there are no statutory provisions specifying what portion, if any, is to be allocated to school districts. Included in this latter category are county receipts under the Bankhead-Jones Farm Tenant Act of 1935 (7 USC 1012), and the Materials Act of 1947 (Public Law 82-136).

The Public School Finance Act of 1952

The state's first educational foundation program was enacted following a two-year study by a committee appointed by the Governor. The recommendations were embodied in the "Public School Finance Act of 1952", and established the principle of state financing to ensure the availability of a "foundation program" of education in each school district.

Under this act, the state guaranteed each school district revenues of $2625 per classroom unit served by a graduate certified teacher and $2425 per classroom unit served by other certified personnel. Classroom units were determined on the basis of aggregate days of attendance and one unit was granted for the first 12 student-180 days of attendance; a second one for the next 16 student-180 days of attendance; and additional units for each 20 student-180 days of attendance. Special provisions in the act were made for districts in sparsely populated areas or with necessarily isolated schools.

To be eligible to receive such state aid, districts could not pay teachers less than 75 percent of the state guarantee per classroom unit. The minimum school year was set at 170 days. In addition, certain levy requirements were imposed: six mills for the county public school fund (distributed to each district educating students from such county), or less, if allowed by the State Board of Education on the basis of excess revenue. In addition, county or union high school districts were required to levy two mills; class 1, 2, and 3 districts comprising a portion of county or union high school districts, an additional six mills; and other districts eight mills. Single district counties were required to levy 14 mills.

Districts received from the state the difference between their share of the county's revenue plus their own revenue and the amount guaranteed by the state. Nothing in the act prevented the levying and expenditure of greater amounts if so desired locally.

The act was funded by combining appropriations from the General Assembly and revenues in the Public School Income Fund. A distri-

bution of such monies was made in advance of the school year and final entitlements determined half-way through the year and distributed. Any remaining funds were distributed proportionately on the basis of attendance at the close of the school year. The appropriation for the 1952-1953 school year was $12.5 million and total state aid approached $15 million.

Junior college districts were also eligible for state funds at a rate specified in the act.

A contingency fund equal to 1.5 percent of appropriations was held by the State Board of Education and could be distributed to districts, upon application, for needs resulting from acts of God, enrollment increases, and temporary enrollments. Any funds left over at the end of the year were distributed to all districts on the basis of attendance.

Philosophically, the act established several state principles regarding public education. By establishing a basic expenditure level per classroom, the state was accepting responsibility for providing in partnership with county and school districts, a foundation program of education opportunity to all children. Second, the act recognized that state funding should be established for a minimum educational program while allowing districts freedom to develop expanded programs. Third, the act attempted to ensure tax equity through the setting of uniform levies for the foundation program. Fourth, the act encouraged use of qualified, college educated personnel. Fifth, mechanisms were established for uniform school district accounting and budgeting. Finally, these problems were addressed in a single, comprehensive piece of legislation rather than in the traditional piecemeal fashion.

In 1953, adjustments to the act were made in the form of the local mill levy requirements for participation. In addition, the state guaranteed revenue level per classroom was increased.

Also in 1953, the state established provisions for the distribution of federal Mineral Leasing Act monies. Since its adoption by Congress in 1920, the state received 37.5 percent of such federal revenues, which were to be used for roads and schools. This money had been flowing directly through the state to the counties of origin with no allocation requirements. Under the new law, the state retained one-third of all revenues from this source and used it for funding the state support program. The remaining two-thirds were still distributed to counties, but with a maximum limit of $200,000, except for new discoveries. Counties could receive up to $500,000 annually from revenues derived from the discovery of new oil fields, although only for three years. Any excess that was recaptured was also used to fund the finance act. Of the two-thirds county share, the law specified that neither roads nor schools could receive less than 25 percent of the county's total share. Again in 1955, mill levy requirements were adjusted and the funding level per classroom increased. Minor changes were also made in the payment dates of the State Public School Fund under the act.

In addition, handicapped education was made a function of local districts and a state aid program was set up for the purpose of providing funds for such programs.

In 1955, attention was directed to alleged inequities in property tax assessment between the several counties. The State Board of Education was directed to compute the relation between actual assessed valuation and appraised valuation in each county (as determined by the State Board of Equalization and at that time 100 percent of actual value). This factor was to be applied to the assessed valuation of each county and each school district in order to arrive at an adjusted valuation to be used in calculating the amounts that should have been produced by the minimum levies. The State Tax Commission reported in 1955 that the State Board of Equalization found no differences between the appraised valuation and the assessed valuation of any county in the state and, therefore, this provision was never utilized.

In 1956, a new state categorical aid program was established for school district transportation expenditures. Districts were entitled to four cents per mile and two cents per day for each pupil actually transported. Allowances to pupils for board, in lieu of district transportation, were funded at 15 cents per day per pupil.

The Public School Foundation Act of 1957

After the 1955 session, a Legislative Council committee began a study of several aspects of education including educational finance. The following principles used as guides for this study were developed by a subcommittee on school finance:

- Provide for a state-local partnership in the financing of a realistic foundation program.
- Encourage the development and exercise of local leadership and responsibility for education.
- Ensure that all taxpayers in the state provide their fair share of the cost of public education.
- Seek to secure optimum educational returns from all expenditures.
- Provide that the law should be as simple, equitable, and as administratively sound as possible.
- Encourage the development of school districts and attendance areas large enough to facilitate the operation of complete, economical, and efficient schools.

The findings and recommendations of the subcommittee were prefaced by the following statement summarizing the difficulties found in the 1952 school finance act:

> Most of the difficulty and confusion concerning Colorado's School Finance Act stems from the failure to differentiate between this act as a means of distributing a fixed amount of revenue and a bona fide foundation program. While the act has some characteristics of both types of programs, it is fundamentally a distribution plan.

Many of the recommendations of the interim study were incorporated in the rewrite of the Public School Finance Act of 1952, reenacted as the Public School Foundation Act in 1957. Although the foundation concept remained the same, several significant changes were made.

Under the new law, classroom units remained the basis of state funding, but were determined on the basis of average daily attendance rather than aggregate daily attendance. One classroom unit was allowed for the first 15 students of average daily attendance (ADA); second, third and fourth classroom units were allowed for 20 ADA each; and additional units for each additional 25 ADA. Guaranteed revenue from county property taxes plus state support for such classroom units was increased to $4500 for non-graduate certified teachers and $5200 for teachers with graduate certificates. The sparsity factor was eliminated but small attendance center aid was revised and refined.

The minimum level of teacher salaries, as a percentage of classroom guaranteed revenue, was reduced from 75 to 65 percent. The minimum school year was increased two days to 172.

The required county school levy for participation in the program was increased to 12 mills, whereas the requirements for district levies were discontinued. As under the 1952 act, 1.5 percent of the appropriation was retained by the state board for contingency distributions. The contingency for enrollment increases was replaced by a formal program providing funds, in the discretion of the State Board of Education, to districts with increases of more than seven percent over the previous year. As under the 1952 law, any amounts remaining in the contingency fund were distributed at the end of the school year in the same manner as other funds distributed by the act.

The state funding mechanism changed slightly from the 1952 law. Rather than combine appropriations and income from the Public School Fund, the appropriation was used to fund classroom units and amounts from income on state school lands were utilized to provide a "direct grant" program on the basis of aggregate attendance. Receipts under the federal Mineral Leasing Act continued to be used to fund the main act. Another change was that excess appropriations were not distributed but reverted to the state general fund.

In brief, this act represented Colorado's first serious attempt to provide equalization of the burden of taxation for the support of schools. Under the 1957 act each county was required to levy 12 mills for the support of schools and the state would add enough money to

provide $5,200 for each classroom unit of the school districts. Revenues derived from state school lands were distributed on the basis of aggregate attendance and provided approximately $200 more for each classroom unit being once again separated from the state appropriations in terms of the distribution method.

The theory behind this plan was that it would provide the same number of dollars for the support of each child through similar effort on the part of each taxpayer. The interim committee recognized at that time, however, that the amount provided was not adequate to provide a reasonable minimum education program.

Also in 1957, the transportation entitlement was raised to eight cents per mile and four cents per pupil. A limitation was added that no district could receive more than 75 percent of actual transportation costs.

In 1960, the act was amended to return to the concept of the 1952 law and eliminate reversions from the funding of classroom units. Any excess in the appropriation was distributed under the same "direct grant" program then utilized to distribute income from state school lands.

Also in 1960, a 50 percent sales ratio factor was added. A sales ratio is the percentage the assessed valuation is of the market sale price of property. The state average sales ratio and the sales ratio of each of the counties was determined by studies conducted by the Legislative Council over a three year period.

Under the plan adopted, the county's assessed valuation for purposes of computing the amount to be raised by the 12 mill county levy was adjusted from the county's actual sales ratio halfway toward the state average sales ratio, resulting in a theoretical amount of property taxes that would be raised if the assessed values were accordingly adjusted. In those districts whose assessed values were adjusted upwards, the approach indicated a larger local share, and hence reduced state support, than was actually collected. This left a void funded neither locally or at the state level. The theory was that higher assessing counties should not be penalized and lower assessing counties should not be rewarded for their assessment practices in terms of the amount of state aid distributed under the Public School Foundation Act.

Despite the passage of this 1960 amendment, there was less than total agreement in the General Assembly on the merits of such a change, and an interim legislative committee was appointed to review this question prior to the 1961 session. This committee recommended the continuation of the 50 percent sales ratio adjustment for one more year, followed by revision of the act when more information became available. The committee also recommended the use of appraisal ratio studies to supplement sales ratio data, the inclusion of additional information on recorded deeds, and the use of calendar year data in the sales ratio computation.

For 1960, total state funds to public schools were $30.9 million, while local property taxes had increased to $115.2 million.

In 1961, after much discussion and controversy, the General Assembly agreed upon a one-year program whereby state school aid under the School Foundation Act would be distributed during 1961-1962 using a sales ratio adjustment applied at 100 percent to urban real property only. No adjustment in the assessed valuation of all other property was directed. In addition, the General Assembly provided in a "grandfather" clause that no county would receive any less money per classroom unit than it had in 1960-1961, with due consideration given to changes in the number of classroom units and in a county's assessed valuation.

The funds provided to implement the program for 1961-1962 were less than the total needed. Owing to the existence of a "grandfather" clause in the amendment, allocations were not based upon a pro-rata formula and varied from about 57 percent to about 105 percent. Thus the grandfather clause in the 1961 bill for the most part negated the basic formula adopted, i.e., adjusting the assessed valuation of urban real property by sales ratio. Furthermore, those counties which the act was designed to penalize because of under-assessment of urban real property actually gained state aid as a result of the interpretation of the bill's grandfather clause by the state Department of Education and the Attorney General.

In 1961, transportation entitlements were changed to ten cents per mile and three cents per pupil.

The 1961 amendments called for a Legislative Council committee to study revision of the act. Major points that were recommended by the committee included funding junior college districts in separate legislation. Other recommendations were to fund all classroom units on the basis of 25 students in average daily attendance rather than the graduated scale provided by the 1957 act. The committee also concluded that the differentiation between classrooms on the basis of teacher qualifications be eliminated and that all classrooms be funded equally. Significantly, the committee recommended against both the "grandfather" clause and the use of sales ratio to adjust county valuations for determining local revenue requirements for state aid.

Also in 1961, the General Assembly adopted a program for the education of migrant children and provided implementation funds to local school districts to implement the act.

The Public School Foundation Act of 1962

The 1957 act was extensively rewritten and reenacted by the 1962 session of the General Assembly. The act retained the basic approach of the 1957 program, and the amendments thereto, but made substantial changes to the determination of the amount counties would be required to raise for participation.

Under the terms of the 1962 act, each county was required to levy an amount which would raise $200 per classroom unit. In addition, each county was required to raise an additional amount based upon a determination of county "adjusted gross income" under the state income tax law and its adjusted assessed valuation based on a 100 percent adjustment of urban real property to conform to sales ratio data. The remaining amount per classroom unit, now one for each 25 students in average daily attendance, was funded by the state. The guarantee per classroom was also set uniformly at $5200, regardless of teacher qualifications.

The excess growth program was continued based on enrollment increases during the first twelve weeks of the year exceeding seven percent of the previous school year, but was separately funded. In addition, any overfunding of the program reverted to the state general fund.

A new and separate program was also established for small attendance centers whereby additional classroom units for state funding would be granted for schools with average daily attendance of less than 175, if located 20 miles or more from the nearest other such center. Like the excess enrollment program, this program was separately funded and any excess appropriations reverted to the general fund.

Another new program was also adopted relating to low income counties, which were defined to be those counties with an adjusted gross income per classroom unit of less than $103,000. Distributions of $200 per classroom were made to such eligible districts from the contingency fund of the State Board of Education, rather than from a separate appropriation.

The contingency reserve fund was continued, but was given a separate, independent appropriation that reverted to the state general fund if unspent.

Funding of the act returned to the 1952 provisions of combining state general fund appropriations and income from state public school lands for distribution to districts. In addition, revenues that the state retained from the federal Mineral Leasing Act of 1920 were also placed in the fund. Any excess appropriation reverted to the general fund, but other amounts remained in the fund, if in excess. In practice, earmarked funds were totally expended and any excess reverted to the general fund.

In 1963, the sales ratio adjustment of assessed value was eliminated and a number of minor "housekeeping" amendments to the Foundation Act were adopted. The changes in the local requirements tended to slightly increase the county share, whereas changes to the small attendance center and low income programs made more districts eligible for this special aid.

In 1965 the only change to the act was an expansion of the uses

of the contingency reserve to allow distributions in the event of local district financial problems that would force closure of schools.

Also in 1965, a new fund was created, entitled the Property Tax Relief Fund, from which distributions to local districts were made. The intent of the fund was to substitute state dollars for local property tax dollars that might otherwise have been levied to accomodate increased costs. There was, however, no requirement for local levy reductions as a result of the grants. The grants were for 1966 and provided $40 for each pupil in average daily attendance. In total, the fund added some $18 million to the regular appropriation of $46.1 million to the school fund. This legislation was an outgrowth of a 1964 interim committee that concluded that property taxes were approaching the "saturation point" and should not be further increased. This was the first recent attempt to stabilize school district mill levies.

In 1967, (for the year 1968) the amount of the grants under the Property Tax Relief Fund was increased to $52 per pupil in average daily attendance. Another increase was also authorized in 1968, this time to $65 per pupil for 1969.

The Public School Foundation Act of 1969

In its 1969 session, the General Assembly enacted a foundation program to assure each school district $440 per pupil in average daily attendance from combined local and state sources, with the provision that no district was to receive less state aid than $60 per pupil in average daily attendance. In addition, this was the first year since 1876 that no county property tax funds were utilized and that all required local revenues were raised by the districts themselves.

The portion of the $440 per pupil paid by the district was:

(a) the district's share of revenue raised through a 17 mill levy; which was adjusted downward (but revenue requirements upward) if 17 mills would raise more than $250 per ADA;

(b) the district's specific ownership tax receipts; and

(c) district revenue provided from state and federal sources (excluding Public Law 81-874 moneys), which were available for use as determined by the board for the basic education program, i.e., non-categorical funds. These included federal mineral leasing, flood control, and timber reserve payments.

The state provided the difference between the amount determined to be the local share and the amount required to provide $440 for each pupil. Normally, the basis for determining a school district's entitlement in the following calendar year was the average daily attendance during a four week counting period ending the fourth Friday

of October, although provision was made for year-around schools. Since prior finance acts had relied on the attendance of the previous year, use of this basis removed the need for the increasing enrollment program as it had been structured, and the program was eliminated.

The small attendance center program, with revisions, and the contingency reserve program were continued from the 1962 act. These were separately funded by general fund appropriations, with unspent monies reverting to the general fund. The low-income district program was discontinued. In another change, school districts were required to schedule 180 days of instruction, and requirements for minimum teacher salaries were eliminated.

The act was funded, as under the 1962 revision, by a combination of general fund appropriations, income from state public school lands, and federal Mineral Leasing Act monies retained by the state for this purpose. Any excess appropriation reverted to the general fund.

Also under the 1969 act, expenditure increases, without a vote of the electorate, were limited to 106 percent of the previous year. Prior to the amendment, school districts had been covered as other taxing jurisdictions, and limited to five percent annual increases without voter or Tax Commission approval.

Two new programs of categorical aid to school districts were adopted in 1969. First, the Education Achievement Act of Colorado provided funding for special reading programs. Secondly, the Public Education Incentive Program Act provided state financial support for the development of new programs to either increase efficiency or improve the economy of public education.

In 1970, state foundation support totaled $98.7 million and local property taxes $249 million.

For 1971, the act increased the state foundation level from $440 to $460 per pupil.

Also in 1971, the act was amended to provide monthly, rather than quarterly, disbursements of state aid to districts. This changed the provision that had been in effect since adoption of the 1957 finance act.

In 1972, the support levels were increased from $460 to $518 for the 1973 school district budget year. In addition, minor housekeeping amendments were made relative to changes in the structure of state government.

The Public School Finance Act of 1973

Prior to 1973, Colorado's school finance act was a "foundation" program, meaning the state guaranteed revenues to a set level per

pupil in an attempt to ensure the existence of a minimum "foundation" program of education in each district of the state. Under this formula, each district was required to generate from $250 to $380 per student, depending on district wealth, or the revenue from 17 mills, whichever was less. Without a vote of the people, districts were limited to a six percent increase in general fund expenditures each year. Districts spending less than $620 per pupil ($102 over the foundation program), were not limited. The limitation could be exceeded by a vote of the electorate.

Goals of the Act

The first major goal of the act was to increase educational opportunity by ensuring that adequate funds would be available to meet educational needs and to prevent educational opportunity from being a function of local property tax raising abilities. Second, the act attempted to address problems with the local property tax. In particular, the provisions of the act reduced property taxes to a lower level, provided for a more equally distributed property tax burden throughout the state, and limited increases in subsequent tax bills.

The 1972 interim committee, in recommending the concept of the 1973 act, identified the following goals:

1. To assure that adequate funds are available to meet the educational needs of the children, youth, and adults served by the public schools of Colorado;

2. To provide equalization of educational opportunities for all students; and to assure a student's educational opportunities should not be a function of the wealth of the district or community in which he lives;

3. To provide more equity in distribution of tax burden;

4. To reduce dependence on property tax for financing public schools;

5. To mitigate the burden placed on property taxes due to annual increased educational costs;

6. To lessen the property tax burden on agriculture;

7. To enhance the concept of local control of education and provide opportunity for citizens in the local communities to help make decisions concerning education; and

8. To place some kind of limitation on increased school district budgets from year to year to achieve a reduction or stabilization of school district mill levies.

Additional goals that were of great concern to some of the participants included:

1. To foster the concept of the year around school;

2. To continue the financing of excess costs of necessary small attendance centers;

3. To continue financing categorical programs such as special education, vocational education, and transportation;

4. To provide for accommodating budgetary needs in school districts with declining enrollments;

5. To require school districts to file semi-annual reports of actual revenues and actual expenditures so that comparable financial data can be compiled on a calendar year basis as well as a July-June basis;

6. To allocate annually a percentage of the state general fund revenue growth to school districts to provide further equalization and to help stabilize mill levies; and

7. To lessen the property tax burden on people with fixed incomes.

Theory

The theory adopted to meet these goals was a modified "power equalization" formula. Under this program, the state guarantees that each district will be able to raise a minimum number of dollars per pupil for each mill levied. For 1979, this level is $42.25 per mill per pupil and the state makes up the difference between what the district can raise on its own from the property tax and that guarantee level.

In addition to equalizing the revenue raising abilities of each district on a per pupil basis, a provision was enacted to equalize expenditures among the districts. Under this provision, each district computed its "authorized revenue base", which was the sum of the 1973 district general fund and state equalization expenditures. For 1974 through 1977, the district's authorized revenue base was a percentage increase over the previous year, with lower spending districts granted a greater percentage increase than the higher spending districts. For 1978 and subsequent years, ARB increases are provided at fixed dollar levels. This provision was intended to narrow the variation between district expenditures.

Both of these provisions also aided in meeting goals for reforming the property tax. The equalization of the revenue raising abilities of each district's mill levy had the effect of reducing the variation in mill levies among the districts and bringing tax rates

more closely in line with state averages. Second, the restriction on increased spending under the authorized revenue base program worked to limit increases in local school district expenditures from year to year and, as a side benefit, limit property tax increases. Most importantly, along with enactment of the new financing formula, state aid to school districts was increased almost $120 million from 1973 to 1974 for an overall increase in the state's share of local school district general fund expenditures from 28 percent (1973) to 42 percent (1974) of the total. This reduced average school district general fund mill levies from 52.69 mills in 1973 to 37.67 mills in 1974 (projected at 37.78 mills in 1979).

A related provision of the equalization formula was also adopted to reduce property taxes. Because the assessed value of some districts of the state was high enough so that all of the revenue guaranteed per pupil per mill by the state could be raised locally, a special provision was added giving a minimum amount of state aid to each district for each pupil for each mill levied. As a result, property taxes in these districts were reduced. Also as a result of this provision, only one district received less state aid in 1974 than 1973, although nearly 80 of the state's 181 districts qualified under the minimum guarantee.

How It Works

Authorized revenue base. The School Finance Act of 1973 adopted the philosophy that the appropriate measure of education costs to be funded was the district's previous year's expenditure per eligible pupil from the general fund. Accordingly, the act funds each district on the basis of its "authorized revenue base" (ARB) which is defined to be the sum of the district's general fund property tax expenditures and the state's equalization payments, per eligible pupil, for the year preceding the budget year. A percentage factor is then applied to the previous year's general fund expenditures to determine the new ARB to be funded by the state and local school district. For 1978, each district's ARB was determined by adding $120 to its 1977 general fund expenditure. For 1979 each district's ARB is determined by adding $130 to its 1978 general fund expenditure.

State guarantee. After calculation of each district's ARB, or how much revenue is to be available per pupil, the mix between state and local sources for such revenue is computed. In attempting to equalize the tax generating resources of each district, the act provides for a "state guarantee" level of revenue for each mill levied by each district for each eligible pupil. For 1979, the state has guaranteed that each mill per pupil will raise $42.25 of combined state and local funds. The act further guarantees that each mill levied will generate $45.85 per pupil in 1980, and that the state guarantee for 1981, 1982, and thereafter will be established at a level which will ensure distribution of the same amount of state equalization as for 1980. Each district's expenditure level, or authorized revenue base, is then divided by the state guaranteed

revenue per mill per pupil to determine the number of mills that each district must levy in order to raise the corresponding amount of revenue. For example, if a district's authorized revenue base is $1,500 per pupil, $1,500 divided by $42.25, the state guaranteed level of revenue per pupil, equals a mill levy of 35.50 mills which will be necessary to fully fund the district's ARB from combined state and local sources ($42.25 per mill per pupil times 35.50 mills equals the district's ARB of $1,500).

Minimum guarantee. In order that all districts may share in state education support and benefit from the property tax relief offered, the act contains a minimum aid provision that guarantees that each district will receive a minimum of $11.35 per mill per eligible pupil, even if local revenues are sufficient to raise more than the difference between the minimum and the state guaranteed level of support. If the mill levy of the district computed at the $11.35 minimum guarantee level exceeds 20 mills, the district can receive $12.35 per mill per pupil in 1979, and $13.35 per mill per pupil in 1980, of state support. Again, to compute the mill levy required to raise the amount of state and local revenues necessary to fund the district's ARB, the ARB is divided by the state guarantee, in this instance the sum of local revenue capabilities per mill per pupil plus $11.35. For example, if a district's ARB is $1,500 per pupil, and local revenues will raise $35.00 per pupil per mill, the ARB is divided by the sum of the district's local revenue raising capability per mill per pupil and the minimum guarantee, or $35.00 plus $11.35 ($46.35). This computes a mill levy of 32.36 mills necessary to raise the appropriate amount of state and local funds to equal the district's ARB. Since, in this instance, the mill levy computed at the $11.35 minimum guarantee level (32.36 mills) exceeds 20 mills, the district qualifies for a minimum guarantee level of $12.35 per mill per pupil, and the mill levy is recomputed as follows: the local district revenue raising capability ($35.00 per mill) is added to the alternate minimum guarantee level ($12.35) and the sum ($47.35) is divided into the district's ARB ($1,500). The new mill levy is then computed to be 31.68 mills ($37.35 per mill per pupil times 31.68 mills equals the ARB of $1,500 per pupil).

State/local share. The local share per mill per pupil is equal to the amount that can be raised from the district's property tax base per mill, divided by the number of eligible pupils. The state's share per mill per pupil is equal to the difference between the amount that the local property tax can raise and the state guarantee. For example, if the local tax base can raise $15.00 per mill per pupil and the state guarantee is $42.25, the state's share is $27.25. For those districts whose local tax base is sufficient to raise more than $30.90 per mill per pupil, and thus would receive less than $11.35 under the state guarantee per mill of $42.25, the state's share is $11.35 per mill per pupil, or $12.35 as discussed above, depending upon the district's mill levy. The total expenditure per pupil is the ARB. The total local share per pupil is the local share per mill times the mill levy. The total state share per pupil is the state share times the mill levy. Together, the total state and local shares per pupil

are equal to the authorized revenue base, or expenditure level.

Attendance entitlement. A district's attendance entitlement is the number of eligible pupils for which it may raise revenues, equal to the district's ARB, for expenditure. The attendance entitlement is determined on the basis of average daily attendance during a special four week counting period ending the fourth Friday of October preceding the budget year. (A special provision is available for full-year programs which allows for a similar four week counting period ending about two months after the start of the school year.)

Total revenue. The total revenue of a district for its general fund program comes from both state and local sources. The local share of the total is the result of the school district's mill levy, computed as noted above, times the district's total valuation for assessment for property tax purposes. The state's share is the state's share per pupil per mill, times the number of pupils, times the mill levy. Together these two sources equal the amount of revenue required to fund each attendance entitlement at the full ARB level.

Special Provisions

Increases in ARB above allowed level. In recognition of the fact that special conditions can arise causing a school district to need more revenue than might be authorized, the act allows districts to request an increase in their authorized revenue base from a special "State School District Budget Review Board" composed of the Lt. Governor, State Treasurer, and Chairman of the State Board of Education. Any such increase that might be allowed would not be included in the district's authorized revenue base for computation of the district's state aid for the first year. The district's mill levy, and state and local share would be computed in the normal manner exclusive of the increase and then an additional computation made to determine the increase in the local mill levy necessary to fund the increase. As a result, the increase would be entirely locally funded for the first year, but for subsequent years, the increase would be included in the district's authorized revenue base and the state would share in its funding in accordance with the formula described above.

The district may also have a vote of the people to authorize an increase in the district's revenue base not granted by the review board. Such a vote can only be taken after action by the state review board and, again, the state does not participate in funding the increase until the following year when it becomes a normal portion of the district's authorized revenue base.

ARB increases and minimum ARBs. S.B. No. 25 (1978 Session) established annual ARB increases over the prior year's ARB of $140 for 1980, $150 for 1981, and $160 for 1982. In addition, the bill provided that no district be required to have an ARB lower than $1,400 for 1979, $1,600 for 1980, and $1,800 for 1981, and thereafter. The effect of allowing the lower spending districts to increase at the

$200 per year minimum ARB level while other districts increase at a lesser rate is to narrow the variation in local district expenditures.

Density factor. The act was amended in 1978 to provide that if a district's attendance entitlement is greater than 50,000, and it averages more than 500 pupils per square mile of pupil density, it qualifies for one hundred seven and one-half percent of the state guarantee. For 1979, if a district met the requirements of the density factor, it would receive a state guarantee of $45.42 ($42.25 times 107 1/2% equals $45.42). Since a district's mill levy is determined by dividing its ARB by the state guarantee, increases in the state guarantee will have the overall effect of lowering the mill levy in a qualified district.

Declining enrollments. Another provision of the act relates to districts that have declining enrollments. In recognition of the fact that costs do not necessarily decrease in direct proportion to small decreases in enrollment, optional methods of determining the number of pupils used to determine a district's funding are provided. Although normally the average daily attendance count made in the fall preceding the budget year is utilized, the count for the second preceding year, or an average of the three preceding years, is used if these numbers are larger. This provision inflates the number of students funded over those in actual attendance and provides a bonus in state and local funds to such districts to allow a longer phase-down of expenditures.

Increasing enrollment. A special provision was enacted in 1977 to provide additional aid to districts with increasing enrollments during a budget year. For any district with an increase in its attendance entitlement of greater than three percent or 350 pupils, whichever is less, the state provides a special payment equal to 40 percent of the district's authorized revenue base for the budget year for each pupil exceeding the lesser of the three percent or 350 pupil increase. Attendance entitlement changes are measured during a district's normal counting period.

Small attendance centers. The 1973 act continued a special provision providing additional state aid to districts with small attendance centers. Small attendance centers are defined by the act to be elementary or secondary schools with less than 175 pupils enrolled, and located at least 20 miles from the nearest other such center not in a reorganized district.

Bonus pupils are allowed for attendance in small attendance centers based on the following statutory schedule:

Elementary (Grades 1-6 or 1-8)			Secondary (Grades 7-12 or 9-12)		
Attendance Entitlement	Factor	Maximum Allowed	Attendance Entitlement	Factor	Maximum Allowed
0-20	Allow 24	24	0-25	2.0	40
20.1-50	1.2	55	25.1-50	1.6	75
50.1-80	1.1	84	50.1-75	1.5	105
80.1-115	1.05	120	75.1-125	1.4	150
115.1-150	1.04	150	125.1-150	1.2	165
			150.1-175	1.1	175

If the product resulting from multiplication of the factor, times the center's actual average daily attendance is greater than the maximum allowed, the number of bonus pupils is reduced to the maximum allowed. From this number is subtracted the attendance center's actual average daily attendance to derive the bonus pupils eligible for additional state aid.

State small attendance aid is equal to the lesser of the district's authorized revenue base times the number of bonus pupils, or $35 for each mill levied in the district times the number of bonus pupils (1978). Small attendance aid is comprised entirely of additional state dollars provided for these bonus pupils and no local dollars are required. This provision places small attendance aid on an equal basis for all districts, regardless of property wealth. In effect, this provision increases the total number of dollars available to the district to educate the pupils actually in attendance at a center.

In order that the small attendance aid provision not serve as a deterrent to school district reorganization, the act provides that the provision would be phased out over a four year period. If a district is reorganized so as to locate a previously eligible center within 20 miles of another such center, the center may still receive aid: 100 percent for the first year following such reorganization, 75 percent the second following year, 50 percent in the third year, and 25 percent in the fourth year, with no small attendance aid granted five or more years after the reorganization.

Aid to low income pupils. A new general aid provision to the "Public School Finance Act of 1973" was enacted in 1977 to provide aid to districts with high concentrations of pupils from low income families. To be eligible, the number of children from low income families in a district must exceed 15 percent of its attendance entitlement. The aid is $125 per year for each such pupil exceeding 15 percent of the district's attendance entitlement. The mechanism used to determine the number of students from low income families is the number counted under Title I of the Federal Elementary and Secondary Education Act.

Aid to instructional television. Another new program enacted

in 1977 provides state support to eligible districts that support or operate instructional television stations. For districts operating instructional television (Denver only), the aid is equal to one dollar for each pupil residing in the primary coverage area. For districts that support public educational television, the state aid is on a one dollar per pupil basis and limited to a total of $100,000.

Example calculations

The following hypothetical example of a school district illustrates the calculation sequence for a district being funded under the state guarantee formula of $42.25 per pupil per mill.

Authorized Expenditures Per Pupil

	Funded with state participation:	
	1978 general fund expenditures	$1,380.00
plus	statutorily allowed increase	130.00
equals	1979 Authorized Revenue Base	$1,510.00
	Funded locally:	
	Increase granted by State School District Budget Review Board	$ 25.00
	Increase granted by electorate	20.00
	Total Authorized Expenditures 1979 ARB	$1,510.00
plus	Increase granted by review board	25.00
plus	Increase granted by electorate	20.00
equals	Total authorized expenditure	$1,555.00

Eligible Pupils

Fall 1976 average daily attendance	1,330
Fall 1977 average daily attendance	1,250
Fall 1978 average daily attendance	1,200
Three year average of ADA	1,260
Since three year average is largest	
Attendance Entitlement equals	1,260

District Mill Levy

	1979 ARB	$1,510.00	
divided by	State guaranteed revenue per pupil	42.25	
equals	State participation mill levy	35.74	mills
	Increased expenditure granted by board and vote	$ 45.00	
divided by	Local revenue per mill per pupil	15.00	
equals	Additional local mill levy	3.00	mills
	State Participation mill levy	35.74	mills
plus	Additional local mill levy	3.00	
equals	Total district general fund mill levy	38.74	mills

State and Local Shares Per Pupil

	State Share:		
	State guaranteed revenue per pupil	$ 42.25	
less	Local revenue per mill per pupil	15.00	
equals	State share per mill per pupil	27.25	
times	State participation mill levy	35.74	
equals	State share per pupil	$ 973.90	
	Local Share:		
	Local valuation for assessment	$18,900,000.00	
divided by	Attendance entitlement	1,260	pupils
divided by	One mill	.001	
equals	Local Share per mill per pupil	$ 15.00	
times	Total district mill levy	38.74	mills
equals	Local share per pupil	$ 581.10	

Total State and Local Shares

	State Share:	
	State share per pupil	$ 973.90
times	Attendance entitlement	1,260.00
equals	Total State Share	$ 1,227,114.00
	Local Share:	
	Local Share per pupil	581.10
times	Attendance entitlement	1,260.00
equals	Total local share	$ 732,186.00

Total Revenues

	Total State Share	$1,227,114
plus	Total Local Share	732,186
equals	Total Revenue	$1,959,300

Note: Totals agree

Total Expenditures

	Total allowed expend.	1,555
times	Attendance entitlement	1,260
equals	Total expenditures	$1,959,300

History of School Finance Litigation in the United States

In the period since 1970, a number of decisions have been handed down in cases which challenged state school financing systems as having wealth-related disparities in per pupil spending among districts within a state. It has usually been alleged that the quality of a child's education may not be "a function of the wealth of his parents and neighbors" and that a "public school financing system which relies heavily on local property taxes and causes substantial disparities among individual school districts in amount of revenue available per pupil for the districts' educational grants invidiously discriminates against the poor ...".1/

These allegations have been variously based on provisions of the United States Constitution and provisions contained in the constitution of the state wherein the discrimination was alleged to have occurred. Specifically, the sources have been: (1) the equal protection clause contained in the Fourteenth Amendment to the United States Constitution; (2) the equal protection provisions of a state constitution;2/ and (3) the education clause of a state constitution. 3/

Traditionally, courts have used the "rational basis" test when analyzing a state statute for possible violations of the equal protection clause of the Fourteenth Amendment. Under this standard of review, the court presumes the law under attack to be valid. The plaintiff has the burden of proving that the law bears no rational relationship to a legitimate state purpose and thus is irrational or arbitrary.

1/ Serrano v. Priest, 5 Cal. 3d 584, 589, 487 P.2d 1241, 1244, 96 Cal. Rptr. 601, 604 (1971).

2/ The due process clause of article II, section 25 of the Colorado Constitution has been construed to require equal protection of the law. People v. Max, 70 Colo. 100, 148P. 150 (1921); Cf. Vanderhoof v. People, 152 Colo. 147, 380 P.2d 903 (1963); Trueblood v. Tinsley, 148 Colo. 503, 366 P.2d 655 (1961).

3/ The Colorado Constitution provides that "[T]he general assembly shall ... provide for the establishment and maintenance of a thorough and uniform system of free public schools." Colo. Const. art. IX, sec. 2.

A more strict standard of review, the "strict scrutiny" test, is triggered if the legislation under attack differentiates between affected parties on the basis of a classification which the Supreme Court has declared to be "suspect", such as race, or if a right which has been declared to be fundamental, such as the right to travel or the right to vote, is involved. If the court employs the strict scrutiny standard, the defendant state has the burden of showing: (1) a compelling state interest which justifies its use of the law under attack; (2) that no other reasonable, less discriminatory legislative scheme could accomplish the same objective; and (3) that the distinctions drawn by the law are necessary to further the law's purpose.

If an education clause exists in the state constitution, another approach has been taken by some plaintiffs, alleging that a state school finance system violates the state's constitutional command to the legislature to provide a "thorough and efficient" or a "general and uniform" system of free public schools. The argument generally used to challenge the constitutionality of school financing systems as violative of the education clause is that because of substantial interdistrict disparities in spending, the education clause has not been complied with. State education clauses have been utilized by plaintiffs in New Jersey and Connecticut to strike down the existing school financing systems, whereas Oregon, Idaho, and Washington have held that their systems did not violate any state constitutional mandate despite substantial spending disparities per pupil between districts.

An education clause may also be important in analyzing a case under the equal protection clause. If a state constitution contains an education clause, a court may regard it as evidence that education is a fundamental right in that state and that the strict scrutiny test should therefore be applied. A court's finding that a fundamental right to education exists may be based on its determination that the effective exercise of other fundamental rights, such as the right to vote, depends on a right to education.

The Rodriguez Case

Facts. In 1973, the United States Supreme Court handed down San Antonio Independent School District v. Rodriguez, 411 U.S. 1, 93 S. Ct. 1278, 36 L. Ed.2d 16. The plaintiffs brought a class action on behalf of school children from poor families who resided in school districts having a low property tax base, alleging that the Texas school system, which relied heavily on local ad valorem property taxes to supplement state aid to school districts, violated equal protection requirements because of substantial interdistrict disparities in per pupil expenditures resulting primarily from differences in the value of assessable property among the districts. In order to understand the Supreme Court opinion, it is necessary to examine the Texas school financing system.

The Texas constitution provides for the establishment of free schools by the state. Further amendments to that constitution provided for the creation of local school districts empowered to levy ad valorem taxes for the "erection ... of school buildings" and for the "further maintenance of public free schools."4/ Local funds were supplemented by funds from the State's Permanent and Available School Funds. These funds received moneys from various state lands and property and other designated taxes and disbursed them to the local school districts. As Texas became more industrialized, the amount of tax resources available to each district varied according to the commercial and industrial property located therein. Growing disparities in population and taxable property accounted to a large extent for the increasing differences in local expenditures for education.

The Texas state legislature realized that a reevaluation of the school financing scheme was necessary to ameliorate these differences, and in the late 1940's established the Texas Minimum Foundation School Program, which eventually accounted for approximately one-half of the total educational expenditures in Texas. The nature of the Foundation Program was explained by the Court:

> The Program calls for state and local contributions to a fund earmarked specifically for teacher salaries, operating expenses, and transportation costs. The State, supplying funds from its general revenues, finances approximately 80% of the Program, and the school districts are responsible - as a unit - for providing the remaining 20%. The districts' share, known as the Local Fund Assignment, is apportioned among the school districts under a formula designed to reflect each district's relative taxpaying ability. The Assignment is first divided among Texas' 254 counties pursuant to a complicated economic index ... Each county's assignment is then divided among its school districts on the basis of each district's share of assessable property within the county. The district, in turn, finances its share of the Assignment out of revenues from local property taxation.5/

It was hoped that the Foundation Program would have an equalizing influence on expenditure levels by placing the heaviest burden on school districts most capable of paying and that by establishing the Local Fund Assignment each school district would contribute to the education of its children but would not exhaust its resources.

4/ Tex. Const. art. 7, sec. 3.

5/ 411 U.S. at 9.

Throughout the course of the Rodriguez litigation, comparison was made between the most affluent and the least affluent school districts in the San Antonio area. The Court pointed out the disparities that existed between the two:

> Edgewood is one of seven public school districts in the metropolitan area. Approximately 22,000 students are enrolled in its 25 elementary and secondary schools. The district is situated in the core-city sector of San Antonio in a residential neighborhood that has little commercial or industrial property. The residents are predominantly of Mexican-American descent: approximately 90% of the student population is Mexican-American and over 6% is Negro. The average assessed property value per pupil is $5,960 - the lowest in the metropolitan area - and the median family income ($4,686) is also the lowest. At an equalized tax rate of $1.05 per $100 of assessed property - the highest in the metropolitan area - the district contributed $26 to the education of each child for the 1967-1968 school year above its Local Fund Assignment for the Minimum Foundation Program. The Foundation Program contributed $222 per pupil for a state-local total of $248. Federal funds added another $108 for a total of $356 per pupil.
>
> Alamo Heights is the most affluent school district in San Antonio. Its six schools, housing approximately 5,000 students, are situated in a residential community quite unlike the Edgewood District. The school population is predominantly "Anglo," having only 18% Mexican-Americans and less than 1% Negroes. The assessed property value per pupil exceeds $49,000 and the median family income is $8,001. In 1967-1968 the local tax rate of $.85 per $100 of valuation yielded $333 per pupil over and above its contribution to the Foundation Program. Coupled with the $225 provided from that Program, the district was able to supply $558 per student. Supplemented by a $36 per-pupil grant from federal sources, Alamo Heights spent $594 per pupil.6/

To demonstrate how the Local Fund Assignment attempted to mitigate these disparities in the 1970-1971 school year, data was offered showing that Alamo Heights was required, because of its relative wealth, to contribute out of its local property tax $100 per pupil, which was 20% of its Foundation grant of $491 per pupil. Edgewood, a district with much less property, was only required to pay $8.46 per pupil, which was 2.4% of its Foundation grant of $356 per pupil. The

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6/ Id. at 11-13.

Local Fund Assignment, in this respect, reflected a rough approximation of the relative taxpaying potential of each district. Despite this, the District Court held that the system

> discriminates on the basis of wealth in the manner in which education is provided for its people.... Finding that wealth is a 'suspect' classification and that education is a 'fundamental' interest, the District Court held that the Texas system could be sustained only if the State could show that it was premised upon some compelling state interest .... On this issue the court concluded that 'not only are defendants unable to demonstrate compelling state interests ... they fail even to establish a reasonable basis for these classifications.' ...7/

The questions presented to the Supreme Court on appeal were: (1) whether the Texas school financing scheme operated to the disadvantage of some suspect class or impinged upon a fundamental right explicitly or implicitly protected by the United States Constitution such that the system would be subject to strict judicial scrutiny; and (2) if the system were not held to this strict scrutiny standard, did it rationally further some legitimate, articulated state purpose and therefore not constitute an invidious discrimination in violation of the equal protection clause of the Fourteenth Amendment?

Suspect classification analysis. The Supreme Court pointed out that the individuals or groups of individuals that constituted the class or classes discriminated against in prior cases in which the strict scrutiny test was applied showed two distinguishing characteristics: (1) because of their impecunity they were completely unable to pay for some desired benefit; and (2) they sustained an absolute deprivation of a meaningful opportunity to enjoy that benefit as a result of that impecunity. The Court stated that the plaintiffs did not show that the Texas school-financing system discriminated against a class "fairly definable as indigent, or as composed of persons whose incomes are beneath any designated poverty level." However, even if a class could have been defined, the Court found that the class did not suffer from an absolute deprivation of education. It said, in essence, that the equal protection clause does not require absolute equality or precisely equal advantages, at least where wealth is involved.

The plaintiffs also argued that the classification scheme was unconstitutional on the basis of what the Court termed "district wealth discrimination", i.e., discrimination without regard to the individual income characteristics of district residents. Once again, the Court determined that the class alleged to be discriminated against was too amorphous and had none of the traditional characteristics of suspectness.

7/ Id. at 16.

Fundamental interest analysis. The plaintiffs also asserted that the system interfered with a "fundamental right" and that the Supreme Court should subject it to a strict scrutiny standard of review. The Court, while agreeing that the right to education is strongly rooted in our society (quoting from Brown v. Board of Education, 347 U.S. 483, 74 S.Ct. 686, 98 L.Ed, 873 (1954)), indicated that the mere importance of a service performed by the state did not determine whether it must be regarded as fundamental for purposes of examination under the equal protection clause. The Court stated that substantive constitutional rights are not created under the guise of the equal protection clause; rather, it must determine whether there is a right, in this case a right to education, explicitly or implicitly guaranteed by the constitution. The Court found no explicit right to education in the federal constitution.8/

The plaintiffs contended that there is an implicit right to education which should be deemed fundamental because of its nexus to other rights and liberties guaranteed by the constitution, specifically First Amendment freedoms of speech and participation in the electoral process. In reply, the Court stated that they "have never presumed to possess either the ability or the authority to guarantee to the citizenry the most effective speech or the most informed electoral choice."9/ Furthermore, "a 'statute is not invalid under the Constitution because it might have gone farther than it did,' ... 'reform may take one step at a time, addressing itself to the phase of the problem which seems most acute to the legislative mind ...'".10/ For these reasons, the Court refused to find that education is a fundamental right requiring the application of the strict scrutiny standard of review. Instead, the traditional standard, requiring that the state's system be shown to bear some rational relationship to legitimate state purposes, was held applicable.

Rational relationship to a legitimate state purpose. In this portion of the Rodriguez decision, the Court added some detail to its earlier explanation of the Texas school financing system and described how it operated in relation to the demands of the equal protection clause. While agreeing that interdistrict disparities in spending were based primarily on the amount of assessable property available within the district, the Court stated that the Texas system was comparable to the systems in virtually all other states. The "foundation grant" system used by Texas was designed to guarantee a minimum statewide educational program without sacrificing local participation in or control of education. The Court said of the Texas system: "While assuring a basic education for every child in the State, it permits

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8/ Id. at 34, 35.

9/ Id. at 36.

10/ Id. at 39, quoting from Katzenbach v. Morgan, 384 U.S. 641, 657, 86 S. Ct. 1717, 1727, 16 L.Ed.2d 828 (1966).

and encourages a large measure of participation in and control of each district's schools at the local level."11/ The attack made by the plaintiffs on the system was not that it failed in these objectives but that it did not provide the same level of control and fiscal flexibility in all districts. Replying to this, the Court once again emphasized that only where the state action impinges on the exercise of fundamental constitutional rights or liberties or employs a suspect classification must the State choose the least restrictive alternative. In the Court's judgment, the system was not invidiously discriminatory merely because the state imperfectly effected its goals.

Conclusion. The Court made every effort to emphasize the importance of education in modern society but did not go so far as to find an explicit or implicit right to education in the United States Constitution to education. Therefore, in a constitutional challenge to any state school finance plan, under the equal protection clause of the Fourteenth Amendment, the correct standard of review is whether the challenged state action rationally furthers a legitimate state purpose or interest.12/ The Court held that the Texas plan abundantly satisfied that standard.

Summaries of State Court Decisions

Decisions invalidating foundation plans. As a general proposition, "foundation" plans or programs assure each district of a basic number of dollars per pupil. This may take the form of a flat grant per pupil, or state educational aid for the purposes of "equalizing" unequal district property tax burdens, or both. Some foundation programs may have limitations on district per pupil expenditures and others may not. This section of this report contains descriptions of the state court decisions in cases challenging school finance systems based on foundation plans or programs. The decisions overturning state school finance systems should not be accorded greater weight merely because these decisions have been discussed in greater detail; these decisions are treated at greater length in order that their evidentiary and legal bases can be more fully understood and because the reported decisions in these cases were more detailed and lengthy than decisions upholding school finance systems. School finance decisions often are lengthy and complex; oversimplification was necessary in order to discuss these cases properly in the context of this report.

11/ 411 U.S. at 49.

12/ Cf. McGinnis v. Royster, 410 U.S. 263, 270, 93 S. Ct. 1055, 1059, 35 L.Ed.2d 282 (1973).

California. The California Supreme Court decisions in Serrano v. Priest I, 5 Cal. 3rd 584, 487 P.2d 1241, 96 Cal. Rptr. 601 (1971), (hereinafter referred to as Serrano I) and Serrano v. Priest II, 18 Cal. 3rd __, 557 P.2d 929, 135 Cal. Rptr. 345 (1976), (hereinafter referred to as Serrano II) have been landmarks in school finance litigation. Although these cases have not been frequently followed since their decision, their nationwide influence in school finance litigation and school finance reform is widely acknowledged.

Serrano I

Among other things, the complaint in Serrano I alleged that the financing system for California public schools relied heavily on local property taxes, causing substantial disparities among individual school districts in the amount of revenue available for the districts' educational programs and resulting in substantial disparities in the quality and extent of availability of educational opportunities. The relief requested was a declaration of the unconstitutionality of the school finance system and an injunction against the system's enforcement.

The defendants filed demurrers to the complaint, in effect saying to the plaintiffs, "We think there is nothing legally wrong with the California school finance system and a court will not grant you relief even if you prove all the allegations in your complaint". The trial court agreed with the defendants and eventually granted their motion to dismiss. The plaintiffs appealed the dismissal to the California Supreme Court and the Court's answer was the Serrano I decision (rendered before the decision in Rodriguez), which said that if the plaintiffs could prove the allegations of their complaint at trial, the California school finance system did work a substantial wrong in that it violated the equal protection provisions of the federal and California constitutions. The Court's reasoning will now be set forth.

First, the Court noted that the major revenue source for schools was the local property tax (for 1968-69, the sources of educational revenues were as follows: local property taxes 55.7%, state aid 35.5%, federal funds 6.1%, and miscellaneous sources 2.7%) and that district tax bases varied widely throughout the state. In addition, although state law placed ceilings on district tax rates, nearly all districts had surpassed their ceilings in "tax override" elections.

The California school finance system was characterized by the Court as a "foundation program" and consisted of the following components: (1) "basic aid" - each district received $125 per pupil per year, regardless of the property wealth of the district; (2) "equalization aid" - which consisted of the difference between basic aid plus the amount of local property tax which could be raised with a tax rate of $1 for each $100 of valuation for assessment (for elementary school districts) and the state foundation program minimum. In short,

the state would supply as "equalization aid" the difference between the foundation program minimum per pupil and an amount determined by adding basic aid per pupil to the amount of local property tax which would be raised by applying a uniform tax rate in each district. (The uniform tax rate was used merely for determining equalization aid and had no relation to the actual millage imposed for the school district.)

A further program entitled "supplemental aid" was provided to those districts which had low valuations for assessment but exhibited extra "tax effort" (a high tax rate or mill levy).

Then came what appears to be the critical juncture of Serrano I; at this point the Court noted that, despite the admittedly "tempering" effect of the California school finance system on disparities between district tax bases, those districts with lower per pupil expenditures tended to be those districts with low property tax bases per pupil and those districts with high per pupil expenditures tended to be those districts with high tax bases per pupil. From this fact the Court inferred that a district's low tax base per pupil caused a district's low expenditure per pupil and that the California school finance system did not offset inherent inequalities. In addition, the Court concluded that basic aid widened the gap between rich and poor districts. This was because, while a poor district might need basic aid plus equalization aid plus local property taxes at a specified rate to reach the foundation program minimum per pupil, a rich district could fully fund the foundation program minimum from local property taxes at the same specified tax rate and still receive basic aid (a major portion of state aid in California) which was distributed without regard to district wealth. Basic aid was meaningless to poor districts because, in the absence of basic aid, a poor district would still receive the same amount of money, even though it would all be called equalization aid.

The Court rejected the claim that the California school finance system was invalid under that state's education clause because "[W]e have never interpreted the constitutional provision to require equal school spending; we have ruled only that the education system must be uniform in terms of the prescribed course of study and educational progression from grade to grade.".13/

Turning to the equal protection claims, the Court had little trouble finding that the California public school finance system established the "suspect classification" necessary to subject the scheme to strict scrutiny, because the Court had already decided that the system discriminated on the basis of district wealth. First citing cases prohibiting discrimination on the basis of wealth (apparently to show that wealth was a suspect classification), the Court

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13/ 487 P.2d at 1249.

then disposed of the following arguments advanced in support of the financing system:

(1) That the system did equalize to some extent (the Court found that the alleviation of district wealth disparities was not sufficient to outweigh the essential defect that, as a whole, school revenue was generated in proportion to district wealth);

(2) That neither valuation per pupil nor expenditure per pupil was a reliable index of district wealth (the Court answered that district valuation for assessment and expenditures had to be related to the number of pupils in order to have any significance at all);

(3) That the tax rate was at least partly determinative of available school revenues and should be taken into account (the Court discounted the tax rate's importance because the amount of revenue raised by the same tax rate varied from district to district); and

(4) That district property tax wealth does not necessarily reflect the wealth of individuals residing in the district (since this fact was alleged by the plaintiffs and since the issue before the Court was whether to sustain or reverse the trial court's dismissal of the action, the Court merely treated this fact as admitted by the defendants' demurrers).

That the system discriminated on the basis of district wealth rather than individual wealth and that the discrimination was unintentional were not viewed as obstacles barring the finding that the system discriminated on the basis of wealth and that wealth was a suspect classification. The Court felt that government participation in the discriminatory scheme was evident in that zoning and other governmental land use decisions affect property values and that school district boundaries are the product of governmental action.

The plaintiffs in Serrano I also alleged that education was the type of fundamental interest which was required to bring the strict scrutiny test into play; they may have wished to establish this second string to their bow because wealth had been recognized as a suspect classification only in cases involving the criminal rights of defendants and voting rights. Noting that the assertion of education as a fundamental interest under the federal constitution was novel, the Court discussed this point at length before concluding "[T]hat the distinctive and priceless function of education in our society warrants, indeed compels, our treating it as a 'fundamental interest.'"14/

14/ Id. at 1258.

Having found a suspect class and a fundamental interest (one probably would have been sufficient), the Court went on to apply the remainder of the strict scrutiny test, determining whether the California school finance system was necessary to achieve a compelling state interest. The defendants asserted that the state interests supported by the system were: (1) Local district control over administrative decision-making; and (2) Local control over educational expenditures. The Court found the first interest was not tied to the school finance system because local control over administrative decision-making could be preserved regardless of how the state decided to parcel out state aid to education. The Court handled the second interest asserted by noting that poor districts had little or no "fiscal freewill" when compared to rich districts; because of the system's reliance on the property tax, residents of poor districts could tax themselves heavily and still have per pupil expenditures far below per pupil expenditures of rich districts which imposed less severe tax rates. The Court characterized local fiscal control under the California system as a "cruel illusion".15/

The Court, noting that if the allegations of the complaint were proven the plaintiffs would be entitled to the relief requested, reversed the trial court's dismissal and returned the case for trial.

Serrano II

In reaction to Serrano I, the California legislature passed two bills substantially amending the California school finance system. The parties to the action stipulated that these amendments should be considered as part of the litigation.

The nature of the California school finance system after these changes can be summarized as follows:

(1) The $125 per pupil basic aid was retained;

(2) Supplemental aid was dropped;

(3) The foundation program minimums were substantially increased from $355 per ADA to $765 per ADA for elementary school districts and from $488 per ADA to $950 per ADA for high school districts and the computational rates for determining equalization aid were increased; and

(4) District revenue limits were established allowing the expenditures per pupil to increase over the previous year according to an inflation factor. Increases in expenditures for wealthy districts were limited in that inflation adjustments decreased in proportion to

15/ Id. at 1260.

the districts' wealth while poorer districts were allowed a greater rate of increase in expenditures. (It was hoped that this mechanism would result in reduction in the disparities between per pupil expenditures.) The revenue limits applied only to general purpose tax revenues and were subject to override by the district's voters. Permissive overrides were allowed for special purposes such as capital outlay.

The trial court had found that the changes in the school finance scheme were not sufficient to overcome the constitutional defects described in Serrano I because: (1) the retention of basic aid continued the anti-equalizing effect found in Serrano I by benefitting only those districts not qualifying for equalization aid (rich districts); (2) rich districts were favored because a smaller tax effort was required to reach the foundation program minimum level of support; and (3) the revenue limit feature was defective in that it perpetuated previous inequities by using the level of expenditures from a previous year as a base and that "convergence" of district expenditures per pupil would take a long time, even assuming no voted overrides. At bottom, the trial court found that the system would "continue to generate school revenue in proportion to the wealth of the individual district."16/

The California Supreme Court affirmed the trial court's conclusions of law and found them to be supported by the findings and the evidence.

It should be noted that the decision in Rodriguez occurred after Serrano I and before Serrano II. Although Serrano I was grounded on application of the strict scrutiny test, Rodriguez's rejection of strict scrutiny under the federal constitution did not overrule Serrano I, since the California Court had specifically stated that the same analysis would be employed and the same result reached under the equal protection provisions of the California constitution.

The Court rejected an alternative test of the California school finance system's constitutionality proposed by the defendants; this was because the Court believed the test set forth in Serrano I remained appropriate and had been followed by the trial court, because the data upon which the defendants' alternative test was based was defective, and because the findings of fact by the trial court conflicted with the assertions upon which the defendants' alternative test was based.

The defendants argued that, if their alternative test was not acceptable, at least the Court should employ the rational basis test used by the U.S. Supreme Court in Rodriguez. The Court discounted this argument, noting that the Serrano I decision was based upon the

16/ 557 P.2d at 937.

equal protection provisions of the California constitution as well as the equal protection clause of the Fourteenth Amendment of the federal constitution and that California courts had the authority to impose a stricter test of equal protection under the state constitution than the U.S. Supreme Court applied in the case of an asserted violation of federal equal protection rights. The Court specifically affirmed Serrano I and concluded that the California school finance system, as amended since Serrano I, failed to meet the standards set forth in Serrano I.

Finally, the Court summarily rejected the defendants' arguments that the California school finance system under challenge was mandated by certain provisions of the California constitution and should be upheld despite the asserted violations of equal protection.

New Jersey. In Robinson v. Cahill, 62 N.J. 473, 303 A.2d 273, decided April 3, 1973, the New Jersey Supreme Court dealt with many of the same issues confronting the California Supreme Court in Serrano I and II. The New Jersey school finance system was similar in several respects to the California system but was declared unconstitutional on a different basis. (It should be noted that the Robinson case was argued in the New Jersey Supreme Court prior to the U. S. Supreme Court decision in Rodriguez, but that the decision in Robinson was announced a few weeks after the decision in Rodriguez; the decision in Robinson had to be revised to some extent to reflect the decision in Rodriguez.)

A discussion of the trial court decision in Robinson v. Cahill, 118 N.J. Super. 223, 287 A.2d 187 (1972), may be helpful in analyzing the New Jersey Supreme Court's decision.

After summarizing the allegations in the complaint and the defendant's responses thereto (which in many respects were similar to the allegations and responses in Serrano I and II), the trial court discussed the New Jersey school finance system. Prior to 1970, New Jersey had a "foundation program" which could be briefly described as follows: Every district received $100 per pupil, plus the difference, if any, between $325 per pupil and the local fair share (the equivalent of the amount of revenue that could be raised locally with a tax rate of 10 1/2 mills per dollar) plus $27 per pupil if the district was in one of the six largest cities in New Jersey. In 1970, the "State School Incentive Equalization Aid Law" (referred to as the Bateman Act) was enacted and funded at the amount which would have been paid in 1971-72 under the foundation program, plus 20% of the difference between the amount of aid under the foundation program and Bateman Act aid if the Bateman Act were fully funded. The complaint had been amended to include the Bateman Act in the constitutional challenge; the Bateman Act will be discussed in more detail later in this section of this report.

The trial court noted that local property taxes yielded 67% of statewide school operating expenses, state aid yielded 28%, and federal aid yielded the balance of 5%. Under the New Jersey school

finance system, districts with high property tax wealth spent more money per pupil than poor districts, spent more money on teachers' salaries per pupil, and had more teachers and professional staff per pupil; this was true despite lower tax rates in wealthy districts and despite "equalization aid" given by the state to poor districts. In addition, the trial court pointed out that poor districts often had larger minority populations to educate and that central cities were fighting a losing tax battle with suburbs. Further, the New Jersey school finance system failed to address the problems of poor suburban and rural districts. Thus the trial court found that districts with low property tax wealth per pupil suffered a fiscal disadvantage. Whether this disadvantage was related to educational deficiencies was the next point to be addressed.

While allowing that the quality of elementary and secondary education in New Jersey probably was good to excellent in the vast majority of districts, the trial court said:

> The question is not how well we are doing on the average; the question is whether New Jersey's system of financing public schools creates impermissible disparities between rich and poor districts in educational opportunity, as well as tax burden.17/

After wrestling with the problem whether educational quality should be measured by "input" (dollars spent) or "output" (test results), the trial court resolved the issue by finding both input and output deficiencies in certain districts with per pupil property valuations below the state average. These districts were characterized by fewer teachers with postgraduate degrees, high turnover, old and outdated school buildings, equipment, textbooks, and library facilities, and test results below the national norm.

In answering the objection that the level of educational expenditures does not necessarily define quality of education, the trial court, while acknowledging that family background and social composition of the student body were important determinants, noted that "[T]he only evidence offered in the case does show correlation between educational expenditures and pupil achievement over and above the influence of family and other environmental factors."18/ Having reviewed the evidence on this branch of the case, the trial court concluded that "a large number of New Jersey children are not getting an adequate education"19/ and that this was traceable to differences in district property tax wealth.

17/ 287 A.2d at 200.

18/ Id. at 203.

19/ Id. at 205.

The trial court then turned its attention to the New Jersey school finance system under the Bateman Act. The Bateman Act appears to have been a comprehensive and involved statute which had been enacted but neither fully funded (the "20%" level of funding was previously discussed in this report) nor fully implemented (while the act provided for classification of school districts into five categories, criteria for classification of districts had not been developed at the time of the trial court decision and had not been developed at the time of the New Jersey Supreme Court's decision nearly a year later; the result was that all districts were given the same "basic" classification.) Among other things, the Bateman Act provided for: (1) "minimum support aid" of $100 per pupil for each district on a weighted pupil basis reflecting lesser costs for education of kindergarten pupils and greater costs for secondary pupils; (2) "incentive equalization aid", the purpose of which was to give aid to those districts which had "equalized valuations per pupil" which were less than "guaranteed valuations"; and (3) additional weight for pupils who were children in families residing in the school district who received aid to families with dependent children.

Based upon a statistical model projecting the operation of the Bateman Act, the trial court concluded that, although the Bateman Act employed a wealth-based formula, the act was more acceptable than the "foundation program"; in addition, the AFDC factor would have an appreciable effect if the Bateman Act were fully funded.

The trial court then took up discussion of the education clause in the New Jersey Constitution which read as follows:

> The Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all the children in the state between the ages of five and eighteen years.20/

Pointing out that the state was bearing up to 75% of the expenses of public education during the time this clause was adopted, the trial court concluded that it was a state legislative obligation to provide a thorough education for all pupils wherever located. The trial court interpreted the word "thorough" as connoting completeness and attention to detail and as meaning more than simply adequate or minimal and concluded, on the basis of the findings described above relating to unequal expenditures per pupil, that a thorough education was not being afforded to all pupils in New Jersey. However, the trial court stated that the requirements of the education clause would probably be fulfilled if the Bateman Act, with a few deletions, were fully funded.

20/ Id. at 209.

The trial court also found the New Jersey school finance system was in violation of the equal protection provisions of the United States and New Jersey constitutions. The trial court applied the strict scrutiny test accepted in Serrano I and held that not only did the New Jersey school finance system discriminate against pupils in districts with low real property wealth, but it discriminated against taxpayers by imposing unequal burdens for a common state purpose. (It should be remembered that the trial court decision in Robinson was announced well in advance of the U. S. Supreme Court's decision in Rodriguez).

Upon review, the New Jersey Supreme Court accepted the trial court's findings that there were interdistrict disparities in the number of dollars spent per pupil and that quality of educational opportunity depended in substantial measure upon the number of dollars invested, and it held that the New Jersey school finance system violated the education clause of the New Jersey constitution. The Supreme Court then devoted most of its opinion to a rejection of the other bases for the trial court's decision.

The Supreme Court rejected the equal protection basis for the trial court's decision primarily because the Court feared the implications of the application of such a theory to all important services provided by local governments. Describing several governmental services which were neither funded nor provided on a strictly equal basis, the Court could not find any requirement of law that dictated such equality if inequality was not connected with some invidious end. The Court discussed in some detail the U. S. Supreme Court's reasons for rejection of the strict scrutiny test in Rodriguez, citing the concern that application of the strict scrutiny test strikes at the heart of the time-honored concept of "local government with local fiscal responsibility",21/ and reluctance to apply a single solution to myriad problems in the provision of governmental services.

While accepting that wealth might be a suspect classification in some cases, the New Jersey Supreme Court found that wealth was not suspect as a basis for raising revenues and that taxation has never been required to be uniform as among taxing districts; further, the Court generally rejected the concept of according different rights special protection according to their "fundamentality". Even assuming wealth was a suspect classification and education was a fundamental right, the Court pointed out that there may be a compelling state interest in preserving the institution of local government and its concomitant, local fiscal responsibility.

21/ 303 A.2d at 281.

The New Jersey Supreme Court also rejected the contentions that, under the state constitution: (1) The state could not delegate the responsibility for raising taxes for school purposes to local governments; and (2) Statewide equality among taxpayers must be assured.

However, the Court found that the education clause required equal educational opportunity for children. Equal educational opportunity did not mean just a minimal education; instead

> The constitution's guarantee must be understood to embrace that educational opportunity which is needed in the contemporary setting to equip a child for his role as a citizen and as a competitor in the labor market.22/

The Court then tested the New Jersey school finance system against its interpretation of the constitutional requirement and found that the system did not pass constitutional muster because of "discrepancies in dollar input per pupil.".23/ The Court could find no other viable criterion for measuring compliance with the constitution and refused to assume that the lowest level of dollar performance complied with the constitution.

Since the state had delegated most of the responsibility for funding schools to the local level, it was incumbent on the state to spell out the meaning of equal educational opportunity so that local districts had a more concrete standard to satisfy. Noting that the Bateman Act had no apparent relationship to equal educational opportunity, the Supreme Court specifically rejected the trial court's conclusion that full-funding of the Bateman Act would satisfy the requirements of the education clause. The Court went on to observe that, if the state wished to delegate to the local level the state's obligation to provide a thorough and efficient education, the state must define this obligation, compel local districts to raise the necessary funds to fulfill the obligation, and, perhaps, compensate for local failures to meet the obligation. Further observing that these requirements apply not only to school operating expenditures but to capital expenditures, the Court closed by noting that, upon the record in this case, the Court doubted that a thorough and efficient system of schools could be achieved by reliance on local taxation.

Connecticut. In Horton v. Meskill, 172 Conn. 615, 376 A.2d 359, decided April 19, 1977, the Connecticut Supreme Court analyzed the trial court's findings and upheld the trial court's conclusion that the Connecticut school finance system was unconstitutional under the Connecticut constitutional provisions relating to equal protection and the state's obligation to provide a free education.

22/ Id. at 295.

23/ Id.

The Supreme Court first noted that the local property tax was the primary source of educational revenue. The percentage contributions were local property tax 70 percent, state aid 20 to 25 percent, and federal aid 5 percent or less, compared to the national average of 51 percent local property taxes, 41 percent state aid, and 8 percent federal aid. Eighty-one percent of the aid to education from the state was distributed as a flat grant depending on the average number of pupils attending school daily; in 1973-74 the grant was $215 per pupil and had been increased to $250 per pupil. The Court further noted that a mill raised different amounts in each town (under Connecticut statutes, each town constituted a separate school district), and that mill rates varied widely among towns. The Court's opinion contains a table showing property tax revenue yield per pupil, per pupil operating expenditures, and net school mill rates. The table illustrates that districts with low property tax wealth per pupil had low per pupil expenditures but had higher net school mill rates (sometimes two to two and one-half times higher) than districts with high property tax wealth per pupil.

The Court went on to point out that property-rich towns tend to have a wider range and higher quality of educational services than property-poor towns and cites several examples. Listing criteria it believed were related to "quality of education", the Supreme Court found that the "optimal version of the criteria is achieved by higher per pupil operating expenditures"24/ and concluded there was a direct relationship between per pupil school expenditures and the breadth and quality of educational programs. The Supreme Court then cited other findings of the trial court relating generally to Connecticut's poor national ranking relating to the amount and method of distribution of state aid to education, and relating to the state legislature's recent efforts to bolster the Connecticut system of school finance by enlarging the basic grant and providing extra funds for school finance from lottery proceeds for districts with low property wealth. The trial court had found that the effect of enlarging the basic grant was small, and the impact of the extra funds from the lottery was "miniscule and not significant.".25/

The Supreme Court then listed the essential conclusions of law which were contested on appeal. These can be summarized as follows: (1) education was a fundamental right under the Connecticut constitution; (2) the state school finance system interfered with said right and required "strict scrutiny"; (3) the state school finance system violated state equal protection guarantees; (4) variation in revenues available for schools produced variations in quality of instruction and therefor produced discrimination against students from districts with low property tax wealth (this conclusion also resulted in viola-

24/ 376 A.2d at 368.

25/ Id. at 369.

tions of the Connecticut "education clause"); (5) more effective equalization would not diminish local control and therefor retention of local control was not a rational basis for the present school finance system; (6) Connecticut had not selected the least drastic means of reaching the objective of local control; and (7) the legislature's attempts to remedy the situation had not succeeded.

The Court next turned to the merits of application of "strict scrutiny" analysis under the Connecticut equal protection of laws provision and, citing Serrano I and II and Robinson, concluded that the right to an education was so basic and fundamental as to deserve strict judicial scrutiny. Indicating that the Connecticut school finance scheme was notable for its "sheer irrationality"26/ and was a result of a delegation by the state of its responsibility to provide an education to each town without regard to the town's capability of raising revenues for education, the Connecticut Supreme Court upheld the trial court's conclusions on the equal protection branch and on the other branches of the case.

Decisions Upholding Foundation Plans

Arizona. Shortly after the Rodriguez decision, the Supreme Court of Arizona upheld the Arizona school finance plan against claims that it was discriminatory because of the disparity of wealth between districts, because the disparity resulted in unequal education, and because of the unequal burden on taxpayers. Shofstall v. Hollins, 110 Ariz. 88, 515 P.2d 590 (1973). Even though education was held to be a fundamental right under the Arizona constitution (which would ordinarily have the effect of subjecting the school finance statute to the strict scrutiny test), the Court concluded that a financing system which meets the constitutional criteria of uniformity and availability to all "need otherwise be only rational, reasonable and neither discriminatory nor capricious." 27/ Applying this test, the Court in a brief opinion stated that it found "no magic in the fact that the school district taxes herein complained of are greater in some districts than in others" 28/ and that the plaintiffs were to be compared with taxpayers of other governmental units who shoulder different tax burdens and receive varying degrees of services. It expressly disagreed with the Serrano analysis under the state equal protection clause.

Michigan. In Milliken v. Green, 390 Mich. 389, 212 N.W. 2d 711 (1973), the Supreme Court of Michigan vacated (reversed) its earlier opinion, rendered prior to the decision in Rodriguez, which had

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26/ Id. at 373.

27/ 515 P.2d at 592.

28/ Id. at 593.

invalidated Michigan's school finance system under the state equal protection clause. On rehearing the Court adopted a rational basis test, thereby placing the burden of proving invalidity on the plaintiffs who challenged the financing scheme. Pointing out that many different standards have been proposed to measure "educational opportunity", the Court declined to offer its own definition. It found that neither the education clause (which does not include the "thorough" or "uniform" language found in many constitutions) nor the equal protection clause of the Michigan constitution required equality of tax resources, as the plaintiffs had contended. Its ultimate holding was that the plaintiffs had not met their burden of proof -- the evidence and statistics offered did not establish that the disparity in educational expenditures between districts resulted in significant educational inequities and that "the state's obligation to provide a system of public schools is not the same as the claimed obligation to provide equality of educational opportunity." 29/

The Milliken case can be distinguished from most other school finance cases on the basis of the Michigan constitution's lack of language requiring a "thorough", "efficient", "general", or "uniform" system of education. However, the Michigan Court seemed motivated not so much by the text of the state constitution as by its difficulty with the concept of equal educational opportunity, how to measure it, and whether equal dollars per pupil would actually alleviate disparities in opportunity. The Court concluded that it should not discard the existing financing system in the face of its uncertainty about the fiscal and educational consequences.

Washington. In an original proceeding before the Supreme Court of Washington, petitioners claimed that the Washington school finance system violated the equal protection clauses of the federal and state constitutions and the state education clauses, which provide that it is "the paramount duty of the state to make ample provision for the education of all children" and that the system must be "general and uniform". 30/ The Washington system guaranteed each school district a specified number of dollars per weighted pupil and allowed districts to utilize other funds raised by a local property tax if approved by the voters at special millage elections. The petitioners alleged that voters in districts having low assessed valuations per pupil were less inclined to approve special millages and thus offered less educational opportunity due to their relatively lesser wealth.

The Court, in Northshore School District No. 417 v. Kinnear, 84 Wash. 2d 685, 530 P.2d 178 (1975), upheld the Washington school finance system. Like the Michigan court, it found no satisfactory definition of "educational opportunity". The defendants presented evidence that disparities in per pupil spending were more closely

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29/ 212 N.W.2d at 720.

30/ Wash. Const. art. 9, secs. 1 and 2.

related to disparities in district enrollment rather than to assessed valuation per pupil. The Court then disposed of the federal and state equal protection claims by holding that the Rodriguez case controlled, since prior cases tied the meaning of the state equal protection clause to that of the federal clause.

Turning to the claims under the state education clauses, the Court addressed the plaintiffs' contention that the phrase, "the paramount duty of the state" to provide education, be given special emphasis. The Court cited the principle of construction which requires that all parts of an instrument should be harmonized whenever possible in order to give effect to each, and it noted that the constitution gives both the legislature and the superintendent of public instruction roles in assuring the availability of education. It held that the nature and extent of the paramount duty, and the means for carrying it out, are for the legislature and the superintendent to determine, so long as there is no invidious discrimination. Since whatever variations may have existed were caused by differences in district size, geography, and location and by differences in the aspirations of the people of the district (and not by disparities in assessed valuation per pupil), the court concluded that the financing system was a valid exercise of legislative power.

Further, in analyzing the claim under the clause requiring a "general and uniform system" of education, the Court defined a general and uniform system to be

> one in which every child in the state has free access to certain minimum and reasonably standardized educational and instructional facilities and opportunities....--a system administered with that degree of uniformity which enables a child to transfer from one district to another within the same grade without substantial loss of credit or standing and with access by each student of whatever grade to acquire those skills and training that are reasonably understood to be fundamental and basic to a sound education.31/

Since the plaintiffs' evidence was not sufficient to prove that Washington's system violated this standard, the system was upheld.32/

31/ 530 P.2d at 202.

32/ Another case, raising the issue of the level of state funding for education, has been decided by a trial court in Washington and is being appealed. Seattle School District No. 1 of King County, Washington v. State of Washington, No. 53950 (Thurston County Supreior Court, Jan. 14, 1977).

Idaho. In Thompson v. Engelking, 96 Idaho 793, 537 P.2d 634 (1975), the Supreme Court of Idaho upheld Idaho's school financing system against similar contentions. The trial court had held that equal expenditures per pupil were required to meet a standard of "complete equal educational opportunity". The Supreme Court alluded to the controversy over whether equal educational opportunity results from equal expenditures per pupil but refused to enter an area which it characterized as "a turbulent field of social, economic, and political policy".33/

The case is notable for its emphasis on the importance of the legislative role in school finance. The Court stated that it would not convene as a "super-legislature", and that it was "ill-suited to a task which is the province of the legislature". 34/ Perhaps influenced by its disinclination to overturn what it perceived as decisions properly belonging to the legislature, the Court adopted a rational basis test and not a strict scrutiny test. (It stated, however, that even if strict scrutiny were applicable, the Idaho constitution did not create a fundamental right to education.) After finding that the legislature acted rationally and without unconstitutional discrimination in enacting a financing system which preserved local control and direction of education, the Court approached the education clause claims with the same deference to legislative action and held that equal expenditures were not required.

Oregon. The Supreme Court of Oregon found Oregon's school finance law to be constitutionally valid in Olsen v. State, 276 Or. 9, 554 P.2d 139 (1976). Instead of a strict scrutiny test, the Court approved a balancing test which it stated was modelled after the test articulated in the equal protection portion of Robinson v. Cahill, that is, whether the detriment of the education of children in some districts is outweighed by the justification of the school finance scheme. As in Rodriguez, the interest advanced to justify the scheme was local control over education; the plaintiffs' reply was that there was no meaningful local control in districts with few property tax resources. The Court answered with an extension of the plaintiffs' argument to other services financed locally from the property tax. Just because some districts have greater property wealth than others, the Court said, it does not follow that the equal protection clause is violated; there is no reason for such a severe denigration of local control. In the education clause portion of the opinion, the Court determined that the provision of a "uniform and general" system of education did not entail a requirement that the amounts available must approach equality.

33/ 537 P.2d at 640.

34/ Id. at 640, 642.

> We are of the opinion that Art. VIII, Section 3, is complied with if the state requires and provides for a minimum of educational opportunities in the district and permits the districts to exercise local control over what they desire, and can furnish, over the minimum.35/

Power equalization and other solutions

At least two basic financing methods which continue to rely on the property tax have been advanced to meet the legal objections directed toward most foundation plans: (1) a state-imposed property tax, with a uniform levy on all property throughout the state and the proceeds distributed according to school population and district budgets; and (2) power equalization. Since Colorado's school finance law is a modified power equalization scheme, the focus of this portion of the report will be placed on power equalization. The essence of a power equalization scheme is that the state guarantees, by means of the formula for state funding of local districts, that a mill levied in any district, regardless of its wealth, will raise the same number of dollars per pupil. That number of dollars is set by statute, and local districts are free (usually within limits, as discussed below) to adopt budgets at any level they find advisable. A relatively high budget per pupil would require the imposition of a higher mill levy than a lower budget per pupil, but the district's choice would theoretically be made on educational grounds and would not be a function of the valuation for assessment. The proponents of power equalization cite the preservation of decision-making at the local level as one of the major advantages of such a plan.

"Pure" power equalization, however, has the disadvantage of being fiscally open-ended; that is, the level of state expenditures for education is governed by the choices made by local districts about the amount of their budgets. Such choices could vary from year to year, making the state's obligation somewhat unpredictable. To meet these objectives, a state can set a maximum on school districts' per pupil budgets or on the number of mills a district may levy. In addition or as an alternative to such maximums, a state might require that district budgets be submitted to the state department of education for review, in order to insure that additional moneys are being wisely spent. Consistent with a power equalization plan, a state could also require a minimum level of expenditures or a minimum mill levy on the theory that the pupils' interests in equal educational opportunity do not permit a district to choose an expenditure level which is substantially below some defined point.

35/ 554 P.2d at 148.

Although power equalization is usually discussed as a state "guarantee", pure power equalization is not merely a guarantee that every district will have available some minimum amount of funding. Without placing some kind of limit on wealthier districts, such a plan would in essence be a foundation plan with all its attendant constitutional problems. A pure power equalization plan, in which the legislature has set the per pupil per mill guaranteed amount somewhere below the actual per pupil per mill amount of the wealthiest district, would require districts in which the actual amount raised per pupil per mill is greater than the statutory guarantee to return the excess to the state for distribution to poorer districts. Thus wealthy districts would be "equalized down", while poor districts would be "equalized up".

This requirement of returning some portion of property tax revenues to the state raises several legal questions. In Buse v. Smith, 247 N.W. 2d 141 (Wis. 1976), the Supreme Court of Wisconsin invalidated a power equalization plan because it violated the rule which requires local taxes to be spent for local purposes and not for the benefit of other areas or of the state. This rule was held to be mandated by the uniformity of taxation clause of Wisconsin's constitution. Woodahl v. Straub, 520 P.2d 776 (Mont. 1974), reaches the opposite result, upholding a school finance plan which involved a statewide forty-mill levy and required those districts in which the levy produced more funds than needed for the "foundation program" to remit the excess to the state. The Supreme Court of Montana characterized the forty-mill levy as a state, not a local, property tax and held that the proceeds of such a state tax could be used for any public purpose, including education.

Since Colorado's present law does not require any district to remit locally generated funds to the state, these decisions raise only hypothetical problems; however, it is useful to set forth the issues which would need to be resolved if a pure power equalization plan were to be considered for Colorado:

(1) Is the levy required to be imposed by a school district (i.e., district budget per pupil divided by the guaranteed per pupil per mill amount) a state or a local property tax?

(2) If it is a local property tax, does the Colorado constitution require that it be spent only for local purposes?

(3) If it is a state property tax, is it subject to the limitation of section 11 of article X of the state constitution, which prohibits the imposition of a tax on property for state purposes of more than four mills?

(4) If it is a state property tax, does it violate section 15 of article IX of the state constitution, which provides that local boards of education shall have control of instruction in the public schools of their districts?

The theoretical problem posed by a limitation on the use of locally raised taxes at the local level is related to the question of limitations on budgets generally. It is noteworthy that both the Montana case cited above, which upheld such a limit, and an opinion of the Colorado Attorney General which seems to endorse a pure power equalization bill (S.B. No. 538, 1977 session) refer to the options available to local districts to increase their levy in order to exceed the guaranteed budget amount per pupil. Even the Wisconsin law examined in Buse v. Smith allowed districts to increase their budgets over the state-guaranteed amount, albeit with a penalty in the form of a diversion to the state of a percentage of the additional revenues raised. It is fair to say that the idea of imposing a maximum on district expenditures in a comparatively wealthy district, and at the same time requiring it to return excess property taxes to the state, is discomforting and that some type of outlet, usually in the form of an additional levy authorized by the voters, the local board of education, or some state agency, may be desirable even though it tends to favor wealthy districts.

In this connection, the case of Askew v. Hargrave, 401 U.S. 436, 91 S.Ct. 856 (1971), should be kept in mind. A Florida statute which limited property taxes for school purposes to ten mills was challenged on the ground that it discriminated against poor districts in violation of the Fourteenth Amendment to the United States Constitution. The federal district court agreed,36/ but the U.S. Supreme Court vacated the decision based on the doctrine of federal court abstention, since another case raising similar issues under the Florida constitution was pending in a state court. The case is cited in Rodriguez,37/ apparently for the proposition that if a state ceiling on levies or expenditures has the effect of absolutely barring desired tax increases, at least in poorer districts, it may be unconstitutional.

Implications for the Colorado Statute

It is now possible to discuss the application of the legal principles set forth above to Colorado's "Public School Finance Act of 1973", article 50 of title 22, C.R.S. 1973. Several features of the Colorado law are fairly comparable to features of other state laws which have been litigated.

The authorized revenue base. The authorized revenue base per pupil ("ARB") is the level of expenditure of a district, and it determines the annual mill levy for the district. The law as enacted in 1973 allowed districts to increase their expenditures annually by a given percentage over their ARB per pupil for the prior budget year, building on actual per-pupil expenditure as they stood in 1973. In recent years the percentage increase has been eliminated and replaced

36/ Hargrave v. Kirk, 313 F.Supp. 944 (M.D. Fla. 1970).

37/ 411 U.S. at 50.

with an authorized increase of a flat dollar amount. Thus wealthy districts will no longer be able to increase budgets by applying a percentage to a larger amount than poorer districts, thereby widening the difference between the richer and poorer districts. By this means, and by specifying in the law that no district need have an ARB of less than a stated amount per pupil, poorer districts can increase their expenditures at a faster rate than wealthier districts and gradually "catch up", if they so choose.

Issue: In spite of the possibility of poorer districts' increasing their expenditures over a period of years so that they spend approximately the same amount per pupil as wealthier districts, does the fact that the ARB was based on 1973 spending levels (which may have reflected differences in district property wealth) constitute an unlawful discrimination between districts on the basis of wealth or a denial of a thorough and uniform education?

The minimum state share. Section 22-50-105 (2), C.R.S. 1973, provides that every district, regardless of how much is raised by local property taxes, will receive at least a stated amount per pupil from the state. Practically speaking, the effect of this provision is to give this minumum amount to those districts in which a one-mill levy will raise more than the guaranteed per pupil per mill amount and which are therefore not eligible for basic equalization support.

Issue: Does the minimum state share exacerbate wealth differentials between districts in an unconstitutional manner in that it requires a grant of state funds to districts in which property wealth is already over the equalization level set by the state?

It would be useful in this connection to determine whether the minimum state share serves a policy purpose other than simply assuring that every district receives something from the state. If the purpose of the minimum state share is to compensate districts for special needs which have not been taken into consideration in fixing the guaranteed per-pupil-per-mill amount, the minimum state share may be reasonably related to a valid state goal.38/

The option to override the ARB limitation. The Colorado law permits a district which determines that its needs require per-pupil expenditures in excess of the ARB per pupil limit to apply to the state school district budget review board for permission to increase its property tax levy and, if denied in whole or in part, to submit the question to the electors of the district. If an increased ARB is authorized, the district itself absorbs the additional cost during the first year through property taxes; subsequently the increase becomes part of the ARB and is funded according to the usual formula.

38/ J. Coons, W. Clune, and S. Sugarman, Private Wealth and Public Education, suggest that power equalization can be combined with such a flat grant, although they visualize the grant's being available to all districts and not just to wealthier ones.

Issues: Since wealthier districts can more easily bear the burden of excess levies and will thus be more likely to avail themselves of the option to override ARB limits, does the option discriminate unlawfully in favor of wealthy districts? Does the funding of budgets which have been increased over ARB limits from state as well as local sources (after the first year) unlawfully perpetuate such discrimination?

Excluded categories of expenditures. Colorado's school finance law pertains only to expenditures from a district's general fund. It therefore has no application to capital expenditures, such as the construction or improvement of school buildings or the purchase of capital equipment. It also does not encompass expenditures for so-called "categorical" programs, such as education of the handicapped or bilingual education, for which state grant moneys are made available to local districts under different statutes and according to different criteria and formulae.

Issue: If equal educational opportunity cannot be assured unless all types of expenditures are equalized, does the exclusion of certain categories of expenditures render the Colorado law unconstitutional?

This issue might be resolved with certain data. For example, if it can be shown that handicapped children are not distributed evenly throughout the state, there may be justification for funding special education according to a separate formula. Similarly, if the greatest demand for capital construction is in property-wealthy districts, there may be a rational basis for reliance on the property tax (the traditional source) for funding capital construction.

The outcome on any of these issues will almost certainly be affected by whether the court determines to apply the rational basis test or the strict scrutiny test outlined above.

Miscellaneous problems and trends

Measures of quality. The court decisions invalidating school finance plans have assumed, not without some reluctance, that educational quality is directly related to the level of dollars spent per pupil. On the other hand, the decisions upholding plans often include a finding that the evidence does not establish that equal dollars create equal opportunity. While the primary determinant of the effectiveness of education may not be the dollars spent, and while spending without wise planning is probably doomed, it is surely true that most proposals for enhancing educational quality involve increasing expenditures. Thus the issue of whether equal dollars (or the availability thereof) measures equality of educational opportunity is a continuing problem.

Some courts have tried to contend with output, instead of input, measures. The federal district court in McInnes v. Shapiro, 293 F.Supp. 327 (D. Ill. 1968), aff'd sub. nom. mer. McInnes v.

Ogilvie, 394 U.S. 322 (1969), found that it had no standards to measure the school's product, i.e., the quality of the education actually delivered, and thus refused to adjudicate the equal protection question raised there. If the equality sought in the context of public education is defined to be an equal quality of education, the question of how to measure such quality -- whether dollars spent, tax effort, educational product, or something else -- remains a thorny one.

Tax effort. Many references are made in the writing on school finance to the term tax effort". The heart of a power equalization plan is the equalization of tax effort, in that a property tax levy at the same rate in every district produces equal revenues. Realistically, however, the "tax effort" required to raise an additional mill's worth of property taxes may vary widely between districts. For example, in a school district suffering from "municipal overburden" (generally defined as a district, probably in an urban area, where many jurisdictions levy property taxes and many public services are required), the combined levies of all taxing jurisdictions result in a relatively high tax rate, and higher school taxes must compete to their disadvantage with requests for other worthy programs. Such a district might be relatively property-wealthy and still have difficulty in raising school taxes because of an already high millage. A further example: A district in which the average residence is valued at $25,000 would probably have greater difficulty in increasing its levy by one mill than would a district in which the average residence is valued at $100,000, because the taxpayers of the latter district almost surely have much more discretionary personal income than the former.

These examples raise questions about the fairness of court decisions and school finance laws which measure the wealth of a school district solely according to its valuation for assessment and which tie state school aid to property tax revenues. The ultimate question is, of course, what portion of school funding, if any, is properly borne by the property tax.

Equalized assessments. The fairness of a power equalization plan is in very large part dependent on equalized property assessments. It should be noted that the court decisions appear to assume that equalized assessments exist; Colorado's recent experience indicates that this very basic prerequisite is not so easily attained.

Special needs. Any school finance plan must cope with the question of whether to fund programs fulfilling special needs, such as special education, poverty, bilingual education, small attendance centers, declining enrollments, or transportation, within the basic school finance law or by using a categorical approach. A "weighting" approach, in which a student with special needs is multiplied by a statutorily-set factor and is then funded through the general school finance formula, is fairly common. An illustration of this approach may be found in S.B. No. 525 from the 1977 session.

Courts have found a requirement of compensating for special

needs in federal and state equal protection clauses, state education clauses, and other legislation such as the federal "Civil Rights Act of 1964". The U.S. Supreme Court, in Lau v. Nichols, 414 U.S. 563, 94 S.Ct. 786, 39 L.Ed.2d 1 (1974), held that special English programs for Chinese-speaking pupils in San Francisco were mandated by the Civil Rights Act's prohibition on discrimination on the ground of race, color, or national origin in any program receiving federal aid, and the federal guideline promulgated pursuant thereto requiring federally funded school districts to rectify language deficiencies in order to assure that students of a particular race, color, or national origin are not denied the opportunity to obtain the education generally obtained by other students in the system.

Another line of cases, which rely on state education clauses and the mandate of equal protection, holds that states must provide for the educational needs of the mentally retarded. See PARC v. Pennsylvania, 343 F. Supp. 279 (E.D. Pa. 1972). In one of the most recent cases of this type, a federal district court in Pennsylvania employed the Rodriguez reasoning and held that retarded children are a suspect class because of their history of purposeful unequal treatment and their relegation to a position of political powerlessness; accordingly, strict judicial scrutiny of laws concerning the education of the handicapped is warranted. Fialkowski v. Shapp, 405 F. Supp. 946 (E.D. Pa. 1975). The court noted that complete exclusion of the retarded from the educational system might not even satisfy the less stringent rational basis test, since it might be shown that all retarded children could benefit from some type of education.

The separation of powers theme. While it is surely the duty of the judicial branch to interpret and apply the federal and state constitutions, the courts have approached that duty with differing degrees of deference to legislative enactments. The Idaho case discussed earlier comes close to characterizing school finance as a political question, which the courts have traditionally refused to adjudicate. On the other hand, in the Seranno decisions and others, the courts have retained jurisdiction to oversee legislation enacted in response to the decisions. Although not much emphasis has been placed on it in the cases, it is noteworthy that most state education clauses are phrased in terms of the legislature's duty to provide a thorough, uniform, or general education. Wherever a particular court may draw the line between proper and improper judicial intervention in the educational system, it would appear that many courts are reluctant to invade the spheres of the legislative and executive branches except in the clearest cases.39/

39/ As Judge Barrett pointed out in his concurring opinion in Keyes v. School District No. 1, 521 F.2d 465 (10th Cir. 1975), the school finance and desegregation cases decided by the federal courts may also offend notions about the proper roles of federal and state governments:

(Continued on following page)

The "equal sewers problem".40/ One of the most far-reaching aspects of Seranno I and II lies in their determination that equal protection requires equality of educational services (or equality of opportunity therefor) between districts and not just within a district. If the availability of other services is deemed to approach the importance of education, the Serrano cases imply that the provision of such other services may also not depend on the wealth of the political unit supplying them. Earlier cases have held that municipal services or education may not be provided in a discriminatory manner based on race,41/ for instance by using public funds to install street paving or lighting and the like only in white areas of a town, but thus far such decisions have involved only areas within a political unit. At least one law review comment suggests that the interdistrict-intradistrict distinction is not significant and that discrimination between districts based on wealth may be unlawful.42/ It is possible that the interest in an equal education will be viewed as so much more fundamental than any interest in equal treatment in the provision of highways, water, sewer, or fire and police protection that the Serrano rationale will not be transferable. However, the possibility of such a development poses profound questions for legislative consideration.

39/ (Continued)

> ...[T]he School Board and administrative officials of the District are no longer managing, operating or controlling the system. The result from my point of view is at direct odds with the proper balance of Federal-State relations. As heretofore noted, it imposes an onerous and overwhelming task on a federal judiciary which is already 'smothered' with tremendous dockets involving issues designed for true judicial treatment, adjudicative rather than administrative in nature. No one would contend that the federal judiciary is the body to allocate available state funds to the integrative objectives of the school systems in such a manner that it will decide the priority and amount of remaining funds for other necessary and proper state governmental functions. The Tenth Amendment did reserve to the people of the various sovereign states those powers not otherwise expressly delegated to the Federal Government. 521 F.2d at 490.

40/ J. Coons, W. Clune, and S. Sugarman, supra, at 386.

41/ Hawkins v. Town of Shaw, 437 F.2d 1286 (5th Cir. 1971); Hobson v. Hanson, 269 F. Supp. 401 (D.D.C. 1967), aff'd sub nom. Smuck v. Hobson, 408 F.2d 175 (D.C.Cir. 1969).

42/ See following page.

General Information on the Current Act

S.B. No. 25 -- 1978 Session

The most recent amendments to the "Public School Finance Act of 1973" were enacted in 1978 in the form of S.B. No. 25. S.B. No. 25, one of the most significant amendments to the act since its inception, broke from the existing system of percentage ARB increases and established a system of minimum ARBs and flat dollar ARB increases to more rapidly reduce interdistrict ARB disparities across the state. The significant features of S.B. No. 25 are summarized below.

Summary of S.B. No. 25

S.B. No. 25, as enacted by the 1978 session of the General Assembly, increased the "guaranteed mill" (the amount which the state guarantees that each district can raise per pupil for each mill it levies, regardless of its assessed valuation) from the calendar year 1978 level of $35.00 per mill per pupil to a 1979 level of $42.25 per mill per pupil. A 1980 "guaranteed mill" level of $45.85 was also established in the bill. A provision was added which specifies that the equalization support level for budget years 1981, 1982, and thereafter would be the same as for 1980. An additional provision stipulates that a district containing more than 50,000 pupils and a pupil density of at least 500 pupils per square mile can receive up to one hundred seven and one-half percent of the "guaranteed mill" level specified for the budget year.

The "minimum guarantee" (the minimum amount of state equalization which each district is entitled to receive per pupil for each mill levied, regardless of the size of its assessed valuation) was modified to provide continuation of the 1978 level of $11.35 per mill per pupil through 1982 unless such minimum guarantee level requires that the district levy more than twenty mills. In the event that the district's mill levy exceeds twenty mills at the $11.35 minimum guarantee level, the district is entitled to receive a minimum guarantee of $12.35 per mill per pupil for 1979, and $13.35 per mill per pupil for 1980 and each year thereafter.

The bill provided for "authorized revenue base" (the dollar amount which each district is allowed to spend, per pupil, of combined local property tax and state equalization support) increases over the prior years' level and minimum authorized revenue base (ARB) levels as follows:

Budget Year	ARB Increase	Minimum ARB
1979	$130	$1,400
1980	$140	$1,600
1981	$150	$1,800
1982	$160	$1,800

Conclusions

It is impossible to precisely chart the course which will be followed by the Colorado courts in deciding the issues posed in school finance litigation. The constitutionality of nine fairly typical foundation plans has been decided by courts of last resort, and the totals thus far are slightly in favor of their constitutionality. Only one power equalization plan has reached a final decision, but the plan was invalidated on state constitutional grounds other than equal protection and education clause requirements. Any of the courses outlined in this section of the report is a possibility for Colorado, and other courses not discussed may be chosen. The Colorado courts could apply the strict scrutiny test under the Colorado constitutional provisions relating to equal protection or construe the Colorado education clause so as to find that, among other things, interdistrict per pupil spending disparities produced under the Colorado school finance system render the system unconstitutional. The courts could apply the "rational basis" test, find that test to be satisfied, and therefore defer to the legislative branch in school finance matters. Whatever course is followed, it will likely resemble in large part the courses already traveled by other states and reviewed in this memo.

There continue to be a number of vital questions involved in school finance litigation which the courts appear to feel inadequate to resolve, the most important of which are probably the relationship of dollars to educational quality and the broad policy issue raised for the tax structure by the traditional reliance on the property tax for financing schools. While all can probably agree on the ultimate goal of equal educational opportunity for every child, these uncertainties, and the other issues articulated in this section of the report, leave ample room for an evolving legislative solution.

42/ Comment, The Evolution of Equal Protection - Education, Municipal Services, and Wealth, 7 Harv. Civ. Rights-Civ. Lib. L. Rev. 103 (1972).

Legislative declarations pertaining to the propriety of utilizing property tax relief funds to fund the act, and the intent of the "Public School Finance Act of 1973" to recognize a variety of factors in the funding of public education in Colorado, were included in the bill.

The law concerning state aid to instructional television was amended to provide $1.00 for each pupil of attendance entitlement in a qualified district in lieu of the dollar for dollar state match then contained in the law.

A provision was added which directed each property tax taxpayer to be notified of the additional mill levy which would be necessary if state funds were not provided his school district.

The one-year limitation on the counting of kindergarten pupils for attendance entitlement purposes was continued through June 30, 1979. An appropriation of $34,967,000 was made to fund the bill.

Costs of the Current Act

The following table (Table I) compares various cost features of the current act -- as modified by S.B. No. 25 -- with the act had S.B. No. 25 not been passed. District-by-district simulations of the act for 1978, the act without passage of S.B. No. 25 for 1979, assuming seven percent ARB increases, and the act with S.B. No. 25 for budget years 1979 through 1982, are attached as Appendix A.

TABLE I

School Finance Cost Comparison -- S.B. No. 25
and Act Without Passage of S.B. No. 25 -- Calendar Years 1978-1982

Calendar Year	Fiscal Year Appropriation Requirement (Millions) 1/	Total Program Cost (Millions)	ARB Minimum	ARB Maximum Increase	Percentage Density Adjustment	Guarantee	Minimum Guarantee	State Equalization Component (Millions)	Property Tax Component (Millions)	Mill Levy
Without S.B. 25										
1978	FY 1977-78 $341.645	$ 827.929	---	---	---	$35.00	$11.35	$390.259	$437.670	41.20
1979	FY 1978-79 $363.271	$ 880.957	---	---	---	$35.00	$11.35	$388.376	$492.581	42.76
S.B. 25										
1979	FY 1978-79 $399.129	$ 895.281	$1,400	$130	7.5	$42.25	11.35/12.35	$460.093	$435.188	37.78
1980	FY 1979-80 $458.471	$ 977.531	$1,600	$140	7.5	$45.85	11.35/13.35	$510.849	$466.682	38.13
1981	FY 1980-81 $481.393	$1,057.501	$1,800	$150	7.5	$44.57	11.35/13.35	$510.936	$546.565	41.94
1982	FY 1981-82 $479.890	$1,139.307	$1,800	$160	7.5	$43.05	11.35/13.35	$510.844	$628.463	45.19

1/ Assumes $2.0 million annual growth in school lands/mineral lease funds with no roll forward for years subsequent to 1979.

Equalization Effects of the Current Act

Table II shows the ARBs, mill levies and the local and state shares for the state's highest, lowest, average, and median ARB districts. The table compares the current act as amended by S.B. No. 25 for budget years 1979-1982 with the 1978 actual figures and the act without S.B. No. 25 for 1979, assuming seven percent across-the-board ARB increases.

As shown in the table, after four years of operation, S.B. No. 25 will have lowered the ARB disparity from $417.89 between the low and average districts for 1978 to $207.96 for 1982 with S.B. No. 25, a 50 percent reduction in disparity. The overall disparity between the state's highest ARB district and the lowest ARB district is similarly reduced by $242.01 in 1982 under S.B. No. 25 (a 12 percent reduction), and the disparity between the lowest ARB district and the median ARB district is reduced by $191.98 by (a 54 percent reduction).

TABLE II

State Equalization -- ARB, Range, S.B. No. 25
and Act Without Passage of S.B. No. 25 -- Calender Years 1978-1982

Calender Year	Highest Spending District					Lowest Spending District					State Average District				Median Spending District				
	District	ARB ($)	Mills	LS 1/ ($)	SS 2/ ($)	District	ARB ($)	Mills	LS 1/ ($)	SS 2/ ($)	ARB ($)	Mills	LS 1/ ($)	SS 2/ ($)	District	ARB ($)	Mills	LS 1/ ($)	SS 2/ ($)
Without S.B. 25																			
1978	Washington -Lone Star	3,229.79	49.69	53.64	11.35	La Plata-Bayfield	1,134.17	32.40	20.94	14.06	1,552.06	41.20	19.92	15.81	Otero-Fowler	1,489.41	42.55	**13.81**	21.19
1979		3,455.88	58.99	47.23	11.35	"	1,213.56	33.56	24.81	11.35	1,659.20	**42.76**	21.70	**15.16**	"	1,593.67	45.53	**15.59**	19.41
S.B. 25																			
1979		3,363.61	56.45	47.23	12.35	"	1,400.00	33.14	24.81	17.44	1,686.18	37.78	21.70	19.70	"	1,615.87	38.25	**15.59**	26.66
1980		3,503.61	65.06	40.50	13.35	"	1,600.00	34.90	28.88	16.97	1,851.60	38.13	23.18	21.61	"	**1,813.26**	39.55	**17.40**	28.45
1981		3,653.61	75.96	34.75	13.35	"	1,800.00	38.33	33.62	13.35	2,009.38	41.94	24.76	20.09	"	1,963.26	44.05	**19.49**	25.08
1982		3,813.61	88.59	29.81	13.24	"	1,960.00	37.35	39.13	13.35	2,167.96	45.16	26.48	18.69	"	2,123.26	49.32	**21.82**	21.23

1/ Local Share -- amount which can be raised per mill per pupil of local property tax revenues.

2/ State Share -- amount per mill per pupil of state equalization program support.

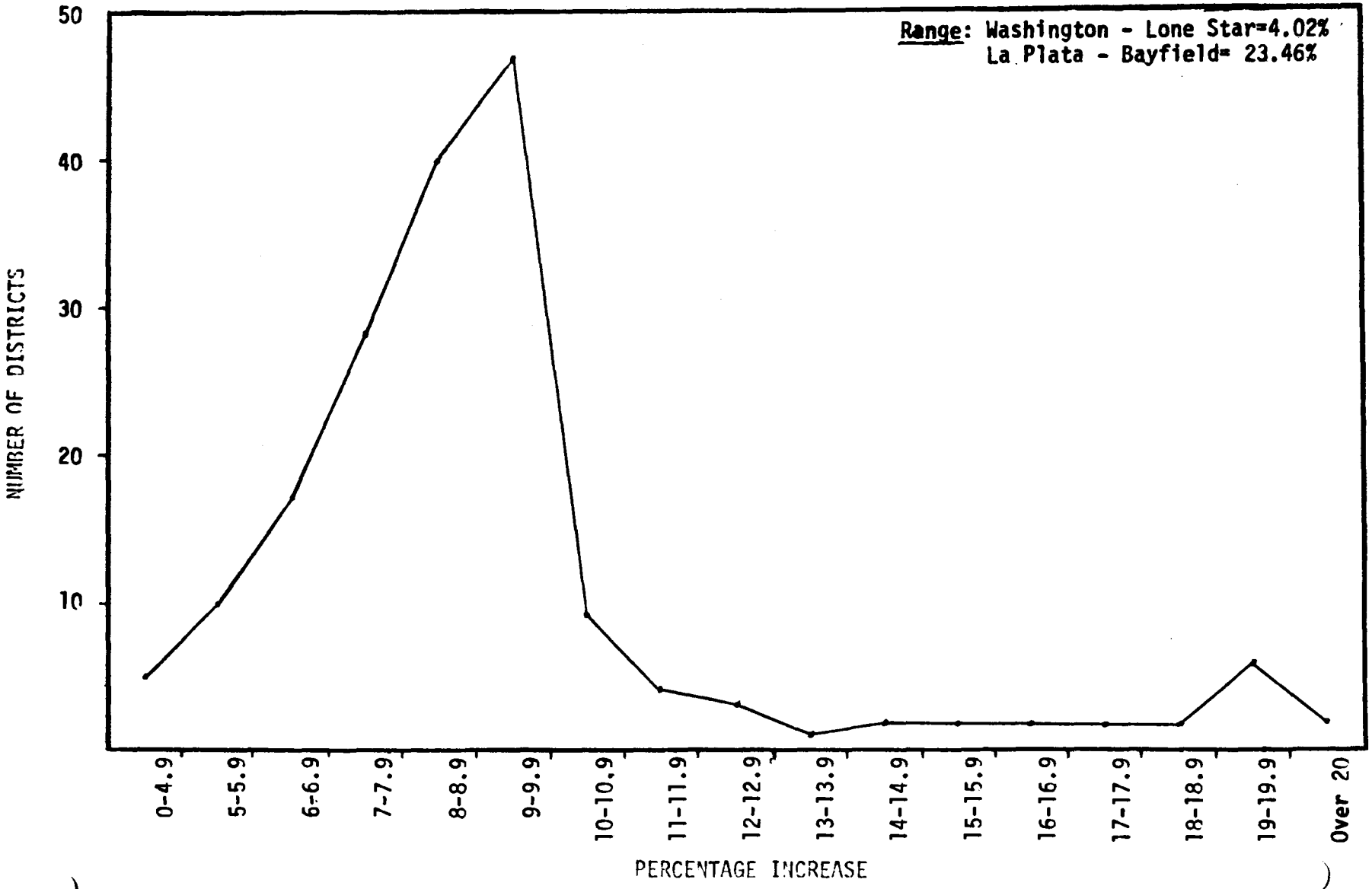
ARB Percentage Increases Produced by S.B. No. 25

The system of minimum ARBs and flat dollar ARB increases adopted in S.B. No. 25, expressed as percentage ARB increases from 1978 to 1979, range from 4.02 percent for the Washington Lone Star school district to 23.46 percent in the La Plata Bayfield school district. The average percentage ARB increase produced by S.B. No. 25 is 8.6 percent. The following frequency distribution (Chart I) shows the number of districts falling within each percentage of increase within the range. The district-by-district percentage ARB increases for the period are attached as Appendix B.

CHART I

Increases in Authorized Revenue Base (ARB)

Due to SB No. 25- 1979 Over 1978



Information on School District Operating Expenses and Financial Pressures

After examining the history and current law concerning distribution of state revenues for school finance, the committee's next step was to examine the patterns according to which such funds are actually expended. Examination of school district operating expenditure patterns is critical for two reasons: 1) analysis of expenditure patterns can reveal the relative proportions of school budget components for the purpose of identifying those areas of school spending wherein inflationary increases can cause extreme budgetary pressures; and 2) investigation of the spending patterns of districts of various enrollment size can assist identification of factors producing the diseconomies of small scale which appear to exist in the state's smaller enrollment districts.

Analysis of School District Operating Expenses

The following series of tables depict, both on a statewide basis, and for one school district selected randomly from each attendance quartile, school district operating expenses for 1977 by object and function. The school districts selected from each attendance quartile are Denver, Boulder Valley, Greeley, and Platte Valley (Sedgewick County).

Objects of expenditure included on each table are:

a) salaries -- these are amounts paid to employees who are considered to be in positions of a permanent nature or hired temporarily, including substitute personnel and overtime salaries;

b) employee benefits -- includes amounts paid on behalf of employees not included in the gross salary. Such payments include employer contributions to group health or life insurance, retirement, workmen's compensation, and the like;

c) purchased services -- amounts paid for personal services rendered by personnel who are not on the payroll, and other services purchased;

d) supplies and materials -- amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use. Examples include workbooks, textbooks, library books, and heating fuels;

e) capital outlay -- expenditures for the acquisition of fixed assets or additions to fixed assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling; initial equipment; and addition to or replacement of equipment;

f) other expenses -- this includes expenditures for payment of dues and fees, liability insurance, and judgment payments; and

g) transfers -- this object does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another and for transmitting flow-through funds to the recipient.

School district functions enumerated on the tables are:

a) instruction -- includes activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included are the activities of aides or assistants of any type (clerk, graders, teaching machines, and the like) which assist in the instructional process;

b) support services -- this cluster of activities is further broken into:

1) pupils -- activities designed to improve the well-being of pupils, including social work and counseling services, information and records maintenance services, placement and other guidance services, and health, psychological, speech pathology and audiology services;

2) instructional staff -- activities associated with assisting the instructional staff with the content and process of pupil learning. These activities include improvement of instruction services and providing educational media services. Emphasis is on assisting instructional staff in planning, developing and evaluating the process of teaching and upon the use of all teaching and learning resources including hardware and content materials;

3) general administration -- includes activities of the board of education, legal services, activities associated with the general administration or executive responsibility for the entire district, including expenses of the office of the superintendent, community relations, staff relations and negotiations services;

4) school administration -- these are activities concerned with overall administrative responsibility for a single school or a group of schools. The primary activities are those of the principal and assistants and clerical staff;

5) operations and maintenance -- activities concerned with keeping the physical plant open and keeping the grounds, buildings, and equipment in working condition, and maintaining safety in buildings and on the grounds;

6) pupil transportation -- activities concerned with the conveyance of pupils to and from school and trips to school activities, including vehicle servicing and maintenance;

7) food services -- providing food to students and staff including preparing and dispensing food;

8) other business services -- these activities include budgeting, receiving and disbursing, financial accounting, payroll, inventory control, duplicating and printing, planning, and data processing services;

9) central support services -- these activities include planning, research, development, public information, and evaluation services; and

10) other support services -- includes any activity not accounted in any of the above functions;

(c) community services -- incudes activities which are not directly related to the provision of education for pupils in the district, such as community recreation programs, civic activities, public libraries, and community welfare activities provided by the district to the community as a whole;

(d) nonprogrammed charges -- includes tuition payments for students attending facilities in other districts, community centers, residential child care facilities, the Colorado School for the Deaf and Blind, or Boards of Cooperative Services; and

(e) debt services -- includes interest payments on short-term indebtedness (loans).

Beneath each figure, two percentages are shown. The percentage on the left shows the percentage that the item comprises of the function total in which it is found (its percentage of general administration, for example). The percentage on the right depicts the percentage which the item comprises of the object total in which it is located (its percentage of total salaries, for example).

Because of data reporting procedures utilized by the Department of Education, Enterprise, Intra-Intergovernmental, and Trust and Agency funds are not reflected in the attached tables. However, these funds account for an extremely small portion of most districts' budgets. In addition, food service funds were apportioned on the basis of general fund distributions between objects. Student activity funds are, for the purposes of the tables, accounted within the supplies and materials object in the instruction function. Governmental Designated Purpose Grant Funds are included only in the instruction function.

The expenditure figures contained in the tables are not total operating expenses and are inexact in the sense that not all funds are included; but the major funds included are intended to offer a representative flavor of the components of school district budgets.

TABLE III

Estimated Statewide 1977 School District Expenditures by Object and Function

	Object							
	Salaries	Employee Benefits	Purchased Services	Supplies/ Materials	Capital Outlay	Other Expenses	Transfers	Total
INSTRUCTION								
Total Instruction	$463,575,798	$ 63,153,041	$ 7,943,335	$48,617,959	$ 7,183,473	$2,036,019	$ 7,427,678	$599,937,303
% Function/% Obj	77.3/68.3	10.5/62.5	1.3/11.4	8.1/65.0	1.2/39.5	0.3/25.1	1.3/29.5	100.0/61.5
SUPPORT SERVICES								
Pupils	28,593,467	4,078,093	921,351	710,165	120,035	101,352	191,843	34,716,306
% Function/% Object	82.4/4.2	11.7/4.0	2.7/1.3	2.0/0.9	0.4/0.7	0.3/1.2	0.5/0.8	100.0/3.6
Instructional Staff	24,295,959	3,803,560	1,395,840	3,718,977	794,306	239,429	20,706	34,268,777
% Function/% Object	70.9/3.6	11.0/3.8	4.1/2.0	10.9/5.0	2.3/4.3	0.7/2.9	0.1/0.1	100.0/3.5
General Administration	10,265,148	1,480,941	4,382,901	648,596	360,175	1,886,394	64,058	19,089,213
% Function/% Object	53.8/1.5	7.8/1.5	23.0/6.3	3.4/0.9	1.8/2.0	9.9/23.3	0.3/0.3	100.0/2.0
School Administration	51,881,805	7,471,047	1,237,661	658,857	373,165	259,738	18,853	61,901,126
% Function/% Object	83.8/7.6	12.1/7.4	2.0/1.8	1.1/0.9	0.6/2.1	0.4/3.3	-/0.1	100.0/6.3
Operations - Maintenance	51,646,717	7,716,979	33,760,676	9,889,091	2,600,558	1,122,655	47,895	106,784,571
% Function/% Object	48.4/7.6	7.2/7.6	31.6/48.3	9.3/13.2	2.4/14.3	1.1/13.9	-/0.2	100.0/10.9
Pupil Transportation	18,114,540	2,368,087	3,591,668	5,742,986	2,217,740	530,030	27,233	32,592,284
% Function/% Object	55.6/2.7	7.3/2.3	11.0/5.1	17.6/7.7	6.8/12.2	1.6/6.5	0.1/0.1	100.0/3.3
Food Services	13,939,125	7,386,906	992,825	3,086,846	1,298,721	331,330	17,061,431	44,086,744
% Function/% Object	31.6/2.1	16.8/7.3	2.2/1.4	7.0/4.1	2.9/7.1	0.8/4.1	38.7/67.7	100.0/4.5
Other Business Services	9,310,905	1,889,460	3,092,370	1,107,373	3,011,590	862,275	5,663	19,279,636
% Function/% Object	48.3/1.4	9.8/1.9	16.0/4.4	5.8/1.5	15.6/16.5	4.5/10.6	--	100.0/2.0
Central Support Services	6,091,829	933.677	2,317,434	548,914	221,750	263,448	--	10,377,052
% Function/% Object	58.7/0.8	9.1/0.9	22.3/3.3	5.3/0.7	2.1/1.2	2.5/3.2	--	100.0/1.1
Other Support Services	659,591	666,004	388,319	21,906	14,070	52,340	188,937	1,991,167
% Function/% Object	33.1/0.1	33.4/0.7	19.5/0.6	1.1/-	0.7/0.1	2.7/0.6	9.5/0.7	100.0/0.2
TOTAL	214,790,086	37,794,754	52,080,505	26,133,711	11,012,110	5,648,991	17,626,619	365,086,776
% Function/% Object	58.8/31.6	10.4/37.4	14.3/74.5	7.2/34.9	3.0/60.5	1.5/69.6	4.8/70.0	100.0/37.4
COMMUNITY SERVICES								
Total Community Services	514,261	63,539	484,104	35,946	4,625	149,426	125,064	1,376,965
% Function/% Object	37.3/0.1	4.6/0.1	35.2/0.7	2.6/0.1	0.3/-	10.9/1.8	9.1/0.5	100.0/0.1
NONPROGRAMMED CHARGES								
Tuition to Other Districts	--	--	2,577,285	--	--	--	--	2,577,285
% Function/% Object	--	--	100.0/3.7	--	--	--	--	100.0/0.3
BOCS	--	--	5,010,772	--	--	--	--	5,010,772
% Function/% Object	--	--	100.0/7.2	--	--	--	--	100.0/0.5
Other	--	--	1,778,752	--	--	--	--	1,778,752
% Function/% Object	--	--	100.0/2.5	--	--	--	--	100.6/0.2
TOTAL	--	--	9,366,809	--	--	--	--	9,366,809
% Function/% Object			100.0/13.4					100.0/1.0
DEBT SERVICES								
Total Debt Services	--	--	--	--	--	284,206	--	284,206
% Function/% Object	--	--	--	--	--	100.0/3.5		100.0/-
GRAND TOTALS	$678,880,145	$101,011,334	$69,874,753	$74,787,616	$18,200,208	$8,118,642	$25,179,361	$976,052,059
% Function/% Object	69.6/100.0	10.3/100.0	7.2/100.0	7.7/100.0	1.9/100.0	0.7/100.0	2.6/100.0	100.0/100.0

TABLE IV

Estimated 1977 DENVER Expenditures

Object / Function	Salaries	Employee Benefits	Purchased Services	Supplies/ Materials	Capital Outlay	Other Expenses	Transfers	Total
INSTRUCTION								
Total Instruction	$ 84,310,948	$10,168,269	$ 563,889	$4,134,531	$ 824,202	$562,654	$633,442	$101,197,935
% Function/% Object	83.3/67.5	10.0/60.4	0.6/7.5	4.1/51.5	0.8/32.9	0.6/68.7	0.6/78.6	100.0/62.7
SUPPORT SERVICES								
Pupils	3,722,496	489,646	3,681	33,922	2,045	44,953	--	4,296,813
% Function/% Object	86.6/3.0	11.4/2.9	0.1/0.0	0.8/0.4	0.1/0.1	1.0/5.5	--	100.0/2.7
Instruction Staff	4,183,454	551,837	77,737	366,388	35,970	49,404	2,659	5,267,449
% Function/% Object	79.3/3.3	10.5/3.3	1.5/1.0	7.0/4.6	0.7/1.4	0.9/6.0	0.1/0.3	100.0/3.3
General Administration	682,408	84,009	247,834	68,652	9,516	28,433	--	1,120,852
% Function/% Object	60.9/0.5	7.5/0.5	22.1/3.3	6.1/0.9	0.9/0.3	2.5/3.5	--	100.0/0.7
School Administration	10,082,539	1,276,955	991	--	--	4,680	--	11,365,165
% Function/% Object	81.7/7.6	11.2/7.6	0.0/0.0	--	--	0.1/0.6	--	100.0/7.0
Operations - Maintenance	9,855,455	1,240,992	4,313,279	1,559,884	146,877	3,162	--	17,119,649
% Function/% Object	57.6/7.9	7.2/7.4	25.2/57.0	9.1/19.4	0.9/5.9	0.0/0.4	--	100.0/10.6
Pupil Transportation	4,497,933	643,257	307,725	849,258	413,999	2,151	--	6,714,323
% Function/% Object	67.0/3.6	9.6/3.8	4.6/4.0	12.6/10.6	6.2/16.5	0.0/0.2	--	100.0/4.2
Food Services	3,472,101	1,841,527	241,399	765,579	317,267	89,662	169,571	6,897,106
% Function/% Object	50.3/2.8	26.7/10.9	3.5/3.2	11.1/9.5	4.6/12.6	1.3/10.9	2.5/21.0	100.0/4.3
Other Business Services	2,127,726	284,196	1,348,172	158,567	754,132	16,924	--	4,689,717
% Function/% Object	45.3/1.7	6.1/1.7	28.7/17.8	3.4/2.0	16.1/30.0	0.4/2.1	--	100.0/2.9
Central Support Services	1,377,808	178,457	372,397	85,055	4,565	6,481	--	2,024,763
% Function/% Object	68.0/1.1	8.9/1.1	18.4/4.9	4.2/1.1	0.2/0.2	0.3/0.8	--	100.0/1.3
Other Support Services	399,544	50,252	45,784	2,745	249	3,145	--	501,719
% Function/% Object	79.7/0.3	10.0/0.3	9.1/0.6	0.5/0.0	0.1/0.0	0.6/0.4	--	100.0/0.3
TOTAL SUPPORT	$ 40,401,464	$ 6,641,128	$6,958,999	$3,890,120	$1,684,620	$248,995	$172,230	$ 59,997,556
% Function/% Object	67.3/32.3	11.1/39.4	11.6/91.9	6.5/48.5	2.8/67.1	0.4/30.4	0.3/21.4	100.0/37.1
COMMUNITY SERVICES								
Total Community Services	227,615	28,493	8,981	1,681	--	--	--	266,770
% Function/%Object	85.3/0.2	10.7/0.2	3.4/0.1	0.6/0.0	--	--	--	100.0/0.2
NONPROGRAMMED CHARGES								
Tuition to Other Districts	--	--	37,692	--	--	--	--	37,692
% Function/% Object	--	--	100.0/0.5	--	--	--	--	100.0/0.0
BOCS	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
TOTAL	--	--	$ 37,692	--	--	--	--	37,692
% Function/% Object	--	--	100.0/0.5	--	--	--	--	100.0/0.0
DEBT SERVICES								
Debt Services Total	--	--	--	--	--	7,256	--	7,256
% Function/% Object	--	--	--	--	--	100.0/0.9	--	100.0/0.0
GRAND TOTALS	$124,940,027	$16,837,890	$7,569,561	$8,026,332	$2,508,822	$818,905	$805,672	$161,507,209
% Function/% Object	77.3/100.0	10.4/100.0	4.7/100.0	5.0/100.0	1.6/100.0	0.5/100.0	0.5/100.0	100.0/100.0

TABLE V

Estimated 1977 BOULDER VALLEY Expenditures

Object / Function	Salaries	Employee Benefits	Purchased Services	Supplies/ Materials	Capital Outlay	Other Expenses	Transfers	Total
INSTRUCTION								
Total Instruction	$19,226,924	$2,869,824	$ 153,637	$1,824,447	$350,181	$ 642,136	--	$25,067,149
% Function/% Object	76.7/67.2	11.4/62.8	0.6/8.5	7.3/67.5	1.4/50.3	2.6/49.2	--	100.0/63.1
SUPPORT SERVICES								
Pupils	953,435	143,250	198,835	21,080	--	2,014	--	1,318,614
% Function/% Object	72.3/3.3	10.9/3.1	15.1/10.9	1.6/0.8	--	0.1/0.2	--	100.0/3.3
Instruction Staff	1,418,009	213,428	39,457	72,868	15,545	130,299	--	1,889,606
% Function/% Object	75.0/5.0	11.3/4.7	2.1/2.2	3.9/2.7	0.8/2.2	6.9/10.0	--	100.0/4.8
General Administration	124,611	18,677	187,863	8,203	3,344	24,709	--	367,407
% Function/% Object	33.9/0.4	5.1/0.4	51.1/10.3	2.2/0.3	1.0/0.5	6.7/1.9	--	100.0/0.9
School Administraton	2,323,743	348,661	--	63,380	144,935	56,223	--	2,936,942
% Function/% Object	79.1/8.1	11.9/7.6	--	2.2/2.4	4.9/20.8	1.9/4.3	--	100.0/7.4
Operations - Maintenance	2,645,451	397,899	1,100,442	337,778	107,612	48,540	--	4,637,722
% Function/% Object	57.0/9.2	8.6/8.7	23.7/60.4	7.3/12.5	2.3/15.5	1.1/3.7	--	100.0/11.7
Pupil Transportation	728,329	108,673	27,578	173,008	172	--	--	1,037,760
% Function/% Object	70.2/2.5	10.5/2.4	2.6/1.5	16.7/6.4	0.0/0.0	--	--	100.0/2.6
Food Services	758,774	403,398	52,826	168,083	69,634	19,209	--	1,471,924
% Function/% Object	51.6/2.6	27.4/8.8	3.6/2.9	11.4/6.2	4.7/10.0	1.3/1.5	--	100.0/3.7
Other Business Services	275,566	40,895	22,761	17,705	3,124	218,820	--	578,871
% Function/% Object	47.6/1.0	7.1/0.9	3.9/1.3	3.1/0.7	0.5/0.5	37.8/16.7	--	100.0/1.5
Central Support Services	161,411	24,238	4,200	14,512	1,684	163,756	--	369,801
% Function/% Object	43.6/0.7	6.6/0.6	1.1/0.2	3.9/0.5	0.5/0.2	44.3/12.5	--	100.0/0.9
Other Support Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
TOTAL SUPPORT	$ 9,389,329	$1,699,119	$1,633,962	$ 876,617	$346,050	$ 663,570	--	$14,608,647
% Function/% Object	64.3/32.8	11.6/37.2	11.2/89.7	6.0/32.5	2.4/49.7	4.5/50.8	--	100.0/36.8
COMMUNITY SERVICES								
Total Community Services	--	--	--	--	--	--	--	--
% Function/ % Object	--	--	--	--	--	--	--	--
NONPROGRAMMED CHARGES								
Tuition to Other Districts	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
BOCS	--	--	32,978	--	--	--	--	32,978
% Function/% Object	--	--	1.8/100.0	--	--	--	--	100.0/1.8
Other	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
TOTAL	--	--	$ 32,978	--	--	--	--	32,978
% Function/% Object	--	--	1.8/100.0	--	--	--	--	100.0/0.1
DEBT SERVICES								
Debt Services Total	--	--	--	--	--	--	--	--
% Function/ % Object	--	--	--	--	--	--	--	--
GRAND TOTALS	$28,616,253	$4,568,943	$1,820,577	$2,701,064	$696,231	$1,305,706	--	$39,748,774
	72.0/100.0	11.5/100.0	4.6/100.0	6.8/100.0	1.8/100.0	3.3/100.0	--	100.0/100.0

TABLE VI

Estimated 1977 GREELEY Expenditures

Object / Function	Salaries	Employee Benefits	Purchased Services	Supplies/ Materials	Capital Outlay	Other Expenses	Transfers	Total
INSTRUCTION								
Total Instruction	$ 7,377,665	$1,147,010	$ 211,588	$ 728,220	$119,524	$ 5,355	$ --	$ 9,589,362
% Function/% Object	76.9/66.7	12.0/60.4	2.2/17.6	7.6/53.1	1.2/30.4	0.1/9.6	--	100.0/59.8
SUPPORT SERVICES								
Pupils	384,655	59,954	9,299	30,856	5,481	--	--	490,245
% Function/% Object	78.5/3.5	12.2/3.2	1.9/0.8	6.3/2.2	1.1/1.4	--	--	100.0/3.1
Instruction Staff	385,053	60,113	53,409	68,144	34,003	5	-	600,727
% Function/% Object	64.1/3.5	10.0/3.2	8.9/4.4	11.3/5.0	5.7/8.7	--	--	100.0/3.7
General Administration	63,397	9,898	99,776	--	--	37,782	--	210,853
% Function/% Object	30.1/0.6	4.7/0.5	47.3/8.3	--	--	17.9/67.8	--	100.0/1.3
School Administration	722,580	112,709	383	8,076	--	540	--	844,288
% Function/% Object	85.6/6.5	13.3/5.9	--	1.0/0.6	--	0.1/1.0	--	100.0/5.3
Operations- Maintenance	1,033,168	161,409	594,075	290,620	83,015	--	--	2,162,287
% Function/% Object	47.8/9.3	7.5/8.5	27.5/49.3	13.4/21.2	3.8/21.1	--	--	100.0/13.5
Pupil Transportation	373,027	58,237	24,450	74,673	90,529	130	--	621,046
% Function/% Object	60.1/3.4	9.4/3.1	3.9/2.0	12.0/5.4	14.6/23.0	--/0.2	--	100.0/3.9
Food Services	470,781	250,288	32,776	104,287	43,205	11,918	49,801	963,056
% Function/% Object	48.9/4.3	26.0/13.2	3.4/2.7	10.8/7.6	4.5/11.0	1.2/21.4	5.2/100.0	100.0/6.0
Other Business Services	153,470	23,969	15,430	50,933	17,107	--	--	260,909
% Function/% Object	58.8/1.4	9.2/1.3	5.9/1.3	19.5/3.7	6.6/4.4	--	--	100.0/1.6
Central Support Services	90,061	14,070	59,834	15,920	--	--	--	179,885
% Function/% Object	50.1/0.8	7.8/0.7	33.3/5.0	8.8/1.2	--	--	--	100.0/1.1
Other Support Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
TOTAL SUPPORT	$ 3,676,192	$ 750,647	$ 889,432	$ 643,509	$273,340	$50,375	$49,801	$ 6,333,296
% Function/% Object	58.0/33.3	11.9/39.6	14.0/73.8	10.2/46.9	4.3/69.6	0.8/90.4	0.8/100.0	100.0/39.5
COMMUNITY SERVICES								
Total Community Services	--	--	18,508	331	--	--	--	18,839
% Function/% Object	--	--	98.2/1.5	1.8/--	--	--	--	100.0/0.1
NONPROGRAMMED CHARGES								
Tuition to Other Districts	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
BOCS	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
Other	--	--	85,464	--	--	--	--	85,464
% Function/% Object	--	--	100.0/7.1	--	--	--	--	100.0/0.6
TOTAL	--	--	85,464					85,464
% Function/% Object			100.0/7.1	--	--	--	--	100.0/0.6
DEBT SERVICES								
Debt Services Total	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
GRAND TOTALS	$11,053,857	$1,897,657	$1,204,992	$1,372,060	$392,864	$55,730	$49,801	$16,026,961
% Function/% Object	68.9/100.0	11.8/100.0	7.6/100.0	8.6/100.0	2.5/100.0	0.3/100.0	0.3/100.0	100.0/100.0

TABLE VII

Estimated 1977 PLATTE VALLEY Expenditures

Object / Function	Salaries	Employee Benefits	Purchased Services	Supplies/ Materials	Capital Outlay	Other Expenses	Transfers	Total
INSTRUCTION								
Total Instruction	$242,034	$32,536	$ --	$52,167	$ 9,539	$15,022	$ --	$351,298
% Function/% Object	68.9/70.5	19.3/60.6	--	14.8/69.8	2.7/61.8	4.3/29.6	--	100.0/56.8
SUPPORT SERVICES								
Pupils	11,994	1,452	--	--	--	--	--	13,446
% Function/% Object	89.2/3.5	10.8/2.7	--	--	--	--	--	100.0/2.2
Instruction Staff	3,000	363	--	--	--	--	--	3,363
% Function/% Object	89.2/0.9	10.8/0.7	--	--	--	--	--	100.0/0.6
General Administration	25,986	4,489	5,657	608	--	11,463	--	48,176
% Function/% Object	53.9/7.6	9.3/8.4	11.7/7.4	1.3/0.8	--	23.8/22.6	--	100.0/7.8
School Administration	33,132	5,794	350	1,150	--	--	--	40,426
% Function/% Object	82.0/9.6	14.3/10.8	0.9/0.5	2.8/1.6	--	--	--	100.0/6.5
Operations - Maintenance	867	--	56,116	17,633	4,590	7,995	--	87,201
% Function/% Object	1.0/0.2	--	64.4/73.5	20.2/23.6	5.2/29.7	9.2/15.8	--	100.0/14.1
Pupil Transportation	12,248	1,465	2,767	--	--	15,866	--	32,346
% Function/% Object	37.9/3.6	4.5/2.7	8.6/3.6	--	--	49.0/31.3	--	100.0/5.2
Food Services	14,209	7,554	989	3,148	1,304	360	3,845	31,409
% Function/% Object	45.2/4.1	24.1/14.1	3.2/1.3	10.0/4.2	4.2/8.5	1.1/0.7	12.2/100.0	100.0/5.1
Other Business Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
Central Support Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
Other Support Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
TOTAL SUPPORT	$101,436	$21,117	$65,879	$22,539	$ 5,894	$35,657	$3,845	$256,367
% Function/% Object	39.6/29.5	8.2/39.4	25.7/86.3	8.8/30.2	2.3/38.2	13.9/70.4	1.5/100.0	100.0/41.5
COMMUNITY SERVICES								
Total Community Services	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
NONPROGRAMMED CHARGES								
Tuition to Other Districts	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
BOCS	--	--	7,418	--	--	--	--	7,418
% Function/% Object	--	--	100.0/9.7	--	--	--	--	100.0/1.2
Other	--	--	3,036	--	--	--	--	3,036
% Function/% Object	--	--	100.0/4.0					100.0/0.5
TOTAL	--	--	10,454	--	--	--	--	10,454
% Function/% Object	--	--	100.0/13.7	--	--	--	--	100.0/1.7
DEBT SERVICES								
Debt Services Total	--	--	--	--	--	--	--	--
% Function/% Object	--	--	--	--	--	--	--	--
GRAND TOTALS	$343,470	$53,653	$76,333	$74,706	$15,433	$50,679	$3,845	$618,119
% Function/% Object	55.6/100.0	8.7/100.0	12.3/100.0	12.1/100.0	2.5/100.0	8.2/100.0	0.6/100.0	100.0/100.0

Chart II shows the relative proportions of the objects of school district expenditures on a statewide basis. The bar in the center of the chart represents total budgeted operating expenditures, and shows that employee salaries comprise 69.6 percent of local district operating budgets statewide, with employee benefits, supplies/materials, purchased services, and other objects accounting for 10.3 percent, 7.7 percent, 7.2 percent, and 5.2 percent of expenditures respectively. Each of the four pie charts indicate the proportions of the components within each of the expenditure objects. Hence, for example, the salary pie chart shows that 68.3 percent of all salaries paid by local districts were for instructional personnel (teachers) and 31.6 percent for support personnel (principals, janitors, school bus drivers, etc.).

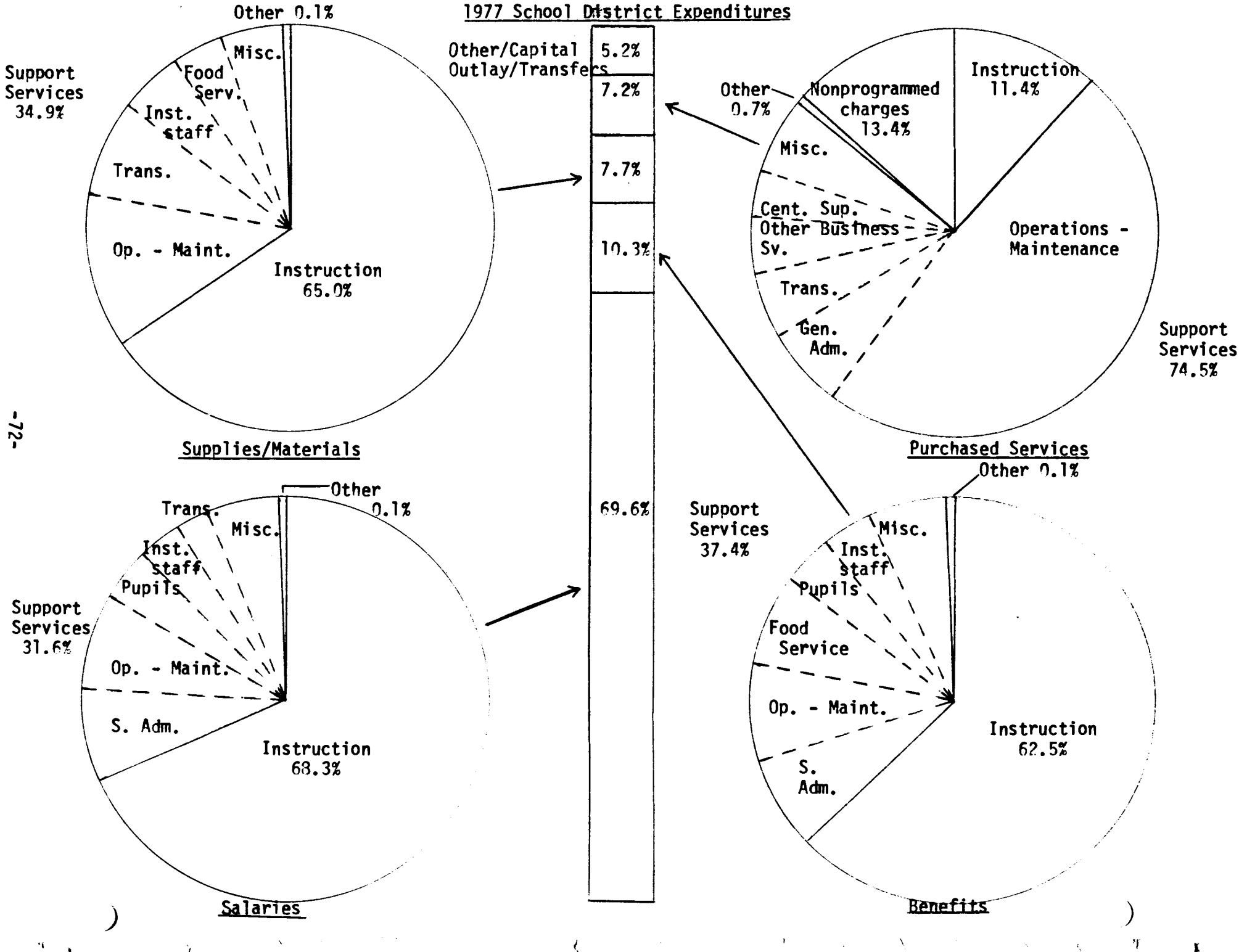

1977 School District Expenditures
Other/Capital Outlay/Transfers 5.2%
7.2%
7.7%
10.3%
69.6%
Salaries
Support Services 34.9%
Other 0.1%
Misc.
Food Serv.
Inst. staff
Trans.
Op. - Maint.
Instruction 65.0%
Benefits
Support Services 37.4%
Other 0.1%
Misc.
Inst. staff
Pupils
Food Service
Op. - Maint.
S. Adm.
Instruction 62.5%
Supplies/Materials
Support Services 31.6%
Other 0.1%
Trans.
Misc.
Inst. staff
Pupils
Op. - Maint.
S. Adm.
Instruction 68.3%
Purchased Services
Support Services 74.5%
Other 0.7%
Nonprogrammed charges 13.4%
Instruction 11.4%
Misc.
Cent. Sup.
Other Business Sv.
Operations - Maintenance
Trans.
Gen. Adm.

Table VIII displays discernible trends within major objects and functions. Shown on each table is the percentage of the total budget which the particular object or function comprises for each of the four districts indicated.

When viewed within the object trends, salaries, for example, tend to occupy a larger portion of the budget in larger districts than in smaller districts. General administration, within the function trends, tends to comprise a larger portion of small district budgets than large district budgets.

TABLE VIII

Trends in Selected Objects and Functions Expressed As A Percentage of Total Budget By Districts

	Districts			
	Platte Valley	Greeley	Boulder Valley	Denver
OBJECT				
Salaries	55.6%	68.9%	72.0%	77.3%
Benefits	8.7	11.8	11.5	10.4
Purchased Services	12.3	7.6	4.6	4.7
Supplies/Materials	12.1	8.6	6.8	5.0
Capital Outlay	2.5	2.5	1.8	1.6
FUNCTION				
Instruction	56.8%	59.8%	63.1%	62.7%
General Administration	7.8	1.3	0.9	0.7
Operations/Maintenance	14.1	13.5	11.7	10.6
Transportation	5.2	3.9	2.6	4.2
Support	41.5	39.5	36.8	37.1

Diseconomies of Scale in Small School Districts

Chart III depicts the average per pupil operating expenditures for 1977, by function, for thirteen groups of school districts ranked (from left to right) according to attendance size. The chart generally shows that for all functions, except for school administration, per-pupil costs tend to decrease in relation to increases in district attendance size. The converse relation appears to exist for school administration. Table IX following the bar chart shows the average per-pupil expenditure for each group by function.

Chart III and Table IX show that the average per pupil current operating expense for the state's smallest fourteen school districts is more than twice as much (101.7%) as the average current operating expense for the nine districts in group 11, and more than sixty percent higher (62%) than the state's two largest districts.

CHART III

Average Operating Expenditures By Function Per Pupil For Various Size School Districts - 1977

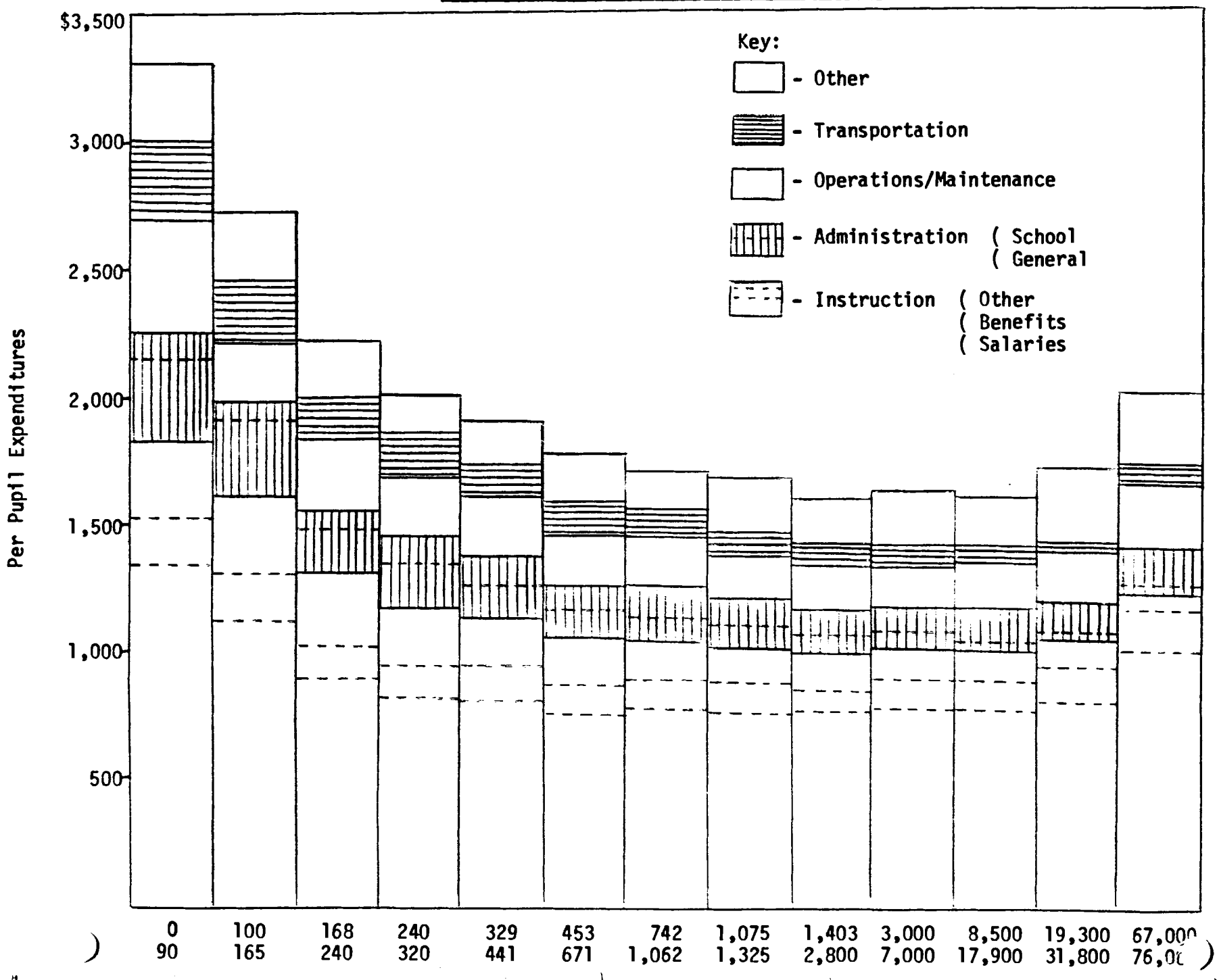


TABLE IX

Average Operating Expenditures by Function Per Pupil
For Various Size School Districts in Colorado - 1977

No. In Group	Group	Total Current Exp. Including Trans.	Salaries	Benefits	Total Instructional	General Administration	School Administration	Operation	Trans.
14	1	$3312	$1349	$177	$1839	$302	$101	$430	$309
19	2	2744	1147	167	1636	269	60	233	239
17	3	2234	900	133	1320	175	81	268	145
18	4	2034	826	117	1198	152	82	252	150
15	5	1932	817	119	1147	125	114	219	132
19	6	1800	783	103	1083	106	106	195	119
15	7	1758	802	111	1074	81	108	181	105
13	8	1728	778	116	1044	75	110	189	90
20	9	1651	776	106	1029	61	102	169	67
16	10	1667	791	115	1022	39	101	183	57
9	11	1642	793	117	1022	21	111	179	48
4	12	1723	837	126	1083	17	113	196	26
2	13	2044	1028	136	1249	16	142	239	72

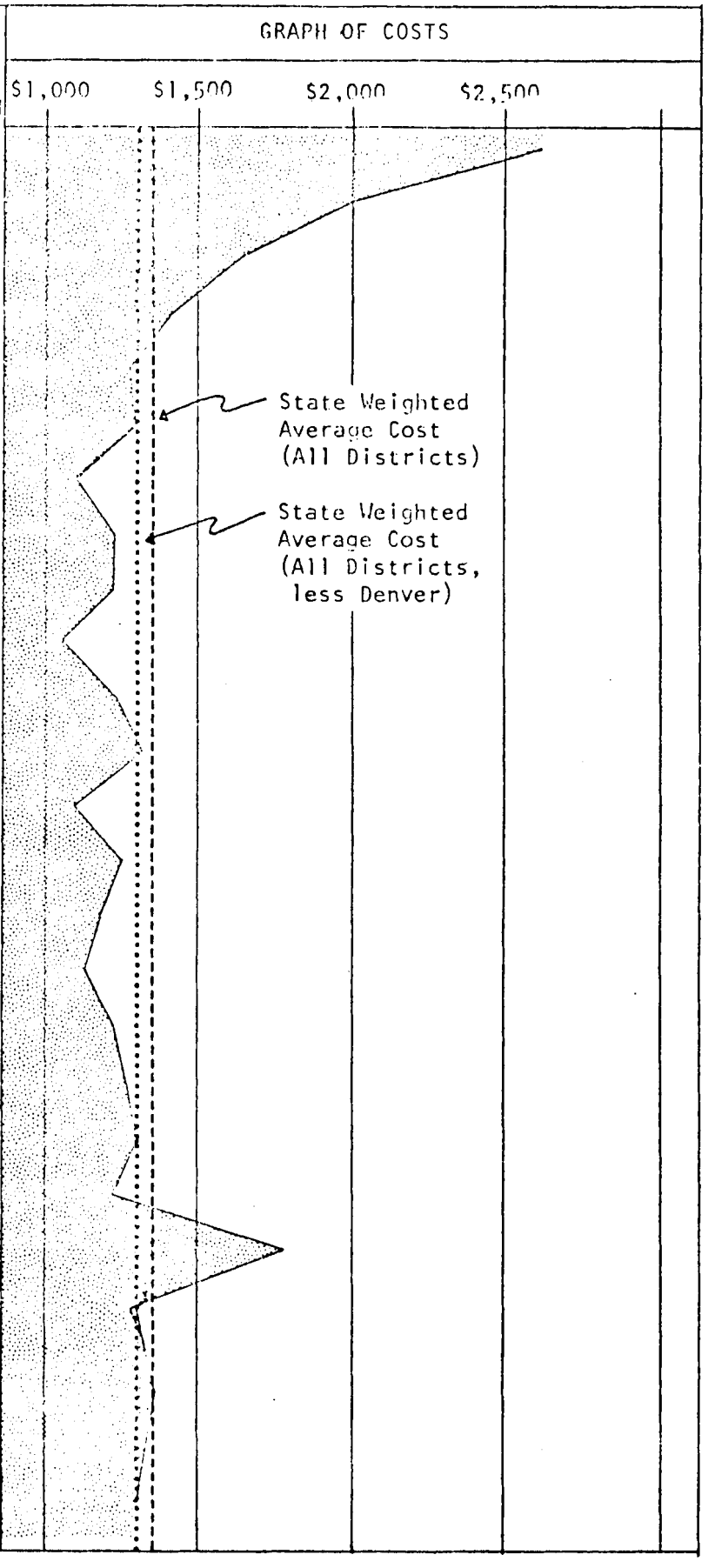
Chart V shows the average per pupil cost of basic educational operating expenses for twenty-one groups of the state's 181 school districts during the 1976-77 school year. For purposes of the chart, basic educational operating expense is defined to be current operating expenses less expenditures for handicapped education, vocational education, transportation, and all federal programs.

Chart V shows that for the 117 districts over 300 ADAE, excluding Denver, basic education costs vary only $265 per pupil (from $1,069 per pupil to $1,334 per pupil), but the total variation for districts with less than 300 ADAE is $1,112. The lack of uniformity of Denver with the per pupil basic education operating expenses for districts over 300 ADAE may reflect special circumstances unique to that district and will be discussed in a subsequent section of this report.

CHART V

WEIGHTED COST PER ADAE FOR STATE AND LOCAL BASIC EDUCATION EXPENDITURES FOR COLORADO SCHOOL DISTRICTS (1976-77 School Year)

DISTRICTS BY ADAE	NO. OF DIST.	WEIGHTED COST OF BASIC EDUCATION
Less than 75	9	$2,510
75 to 150	18	2,000
150 to 225	21	1,652
225 to 300	16	1,393
300 to 500	26	1,274
500 to 700	12	1,289
700 to 1000	10	1,114
1000 to 1200	14	1,237
1200 to 1400	4	1,234
1400 to 1600	6	1,069
1600 to 1800	4	1,246
1800 to 2000	3	1,334
[illegible] to 4000	13	1,114
4000 to 6000	7	1,266
6000 to 8000	3	1,186
8,000 to 10,000	2	1,131
10,000 to 15,000	4	1,235
15,000 to 20,000	4	1,283
20,000 to 25,000	2	1,318
30,000 to 35,000	1	1,246
65,000 to 70,000	1	1,782
75,000 to 80,000	1	1,299
State Weighted Average	181	1,378
State Weighted Average (Less Denver)	180	1,320



Diseconomies of Scale in Small Schools

Based upon actual 1975 total expenditures in the Jefferson County School District, it appears that per pupil costs are lower in larger schools than they are in smaller schools. Table X indicates that in Jefferson County, elementary schools with enrollments of greater than 900 students average expenditures of $817 per pupil, compared to an average per pupil cost of $1,050 in elementary schools with enrollments of less than 250 students (a difference of $233 per pupil).

In Jefferson County junior high schools, the difference in average per pupil costs was $268 between schools with enrollments of greater than 1,000 students ($903 per pupil) and schools with enrollments of less than 500 students ($1,171 per pupil).

TABLE X

JEFFERSON COUNTY TOTAL EXPENDITURES
PER PUPIL BY SIZE OF SCHOOL, 1975

Elementary Schools -
Total Cost Per Pupil

Enrollment	Low	High	Average
less than 250	$935	$1,174	$1,050
250 - 399	787	1,065	918
400 - 649	763	965	827
650 - 899	763	909	822
more than 900	802	834	817

Junior High Schools -
Total Cost Per Pupil

Enrollment	Low	High	Average
less than 500	$1,119	$1,308	$1,171
500 - 999	896	994	943
more than 1,000	878	933	903

Increases in Per Pupil Operating Expenditures -- 1968 Through 1977

To evaluate increases in per-pupil operating expenditures over the last ten years, it is necessary to compare them to inflationary pressures in the general economy over the same period.

Table XI compares rates of increase in ADAE, per pupil school district operating expenditures, Denver and National Consumer Price indices, average classroom teacher salaries, average state employee salaries, and Colorado and National Hourly Earnings indices.

Figures in column (3) of the table relate only to operating expenditures. Excluded are capital outlay, transfers, debt service, building, and capital reserve funds.

Figures in columns (6) and (7) are average salaries paid to classroom teachers and state employees, and do not include employers' contributions to benefits.

The hourly earnings index figures contained in columns (8) and (9) pertain only to production and non-supervisory personnel employed in the private, non-farm economy.

The table shows that per pupil increases in total operating expenses have increased at a significantly faster rate over the past ten years than other salary and consumer related indices, but that average classroom teacher salaries have risen at a lesser rate than for state employees.

TABLE XI

Comparison of Rates of Increase in School District Operating Expenditures and Salaries - 1968-77

(1) Year	(2) ADAE % Increase Over Prior Year	(3) Statewide Per Pupil School District Operating Exp. - % Increase Over Prior Year 1/	(4) Denver Consumer Price Index - % Increase Over Prior Year	(5) Nat'l. Consumer Price Index - % Increase Over Prior Year	(6) Avg. Classroom Teacher Salary - % Increase Over Prior Year	(7) Average State Employee Salary - % Increase Over Prior Year 1/	(8) Colorado Hourly Earnings Index - % Increase Over Prior Year 2/	(9) Nat'l. Hourly Earnings Index - % Increase Over Prior Year
68	-	-	-	-	-	-	-	-
69	1.6	10.0	3.8	5.4	7.4	7.6	5.7	6.6
70	3.0	9.4	7.6	5.9	11.4	10.4	5.8	6.6
71	2.4	13.7	4.5	4.3	7.7	6.7	6.9	7.1
72	2.5	8.9	3.1	3.3	3.8	5.4	6.7	6.5
73	1.7	7.6	6.3	6.2	4.7	14.5	7.0	6.4
74	(0.3)	12.3	10.8	11.0	7.9	9.5	8.3	8.2
75	(0.5)	15.9	10.7	9.1	9.9	13.2	8.6	8.9
76	(0.4)	16.2	5.6	5.8	10.0	4.4	6.3	7.1
77	(0.1)	12.6	8.2	6.5	5.8	7.0	7.7	7.3
Total % Increase Over Period	10.2	173.3	79.3	74.2	93.2	111.9	83.9	86.7
Avg. Annual % Increase Over Period	1.1	11.8	6.7	6.4	7.6	8.7	7.0	7.2

1/ Figures provided on a fiscal year basis.

2/ Private sector non-farm economy.

In order to isolate the functions which have accounted for the increases, Table XII shows per pupil operating expenditures by function for the period. Because of changes in accounting and reporting procedures implemented by the Department of Education in 1976, the functions contained on the table do not correspond to functions described elsewhere in this report. A brief summary of functions used in the attached chart is contained below.

Administration -- all centralized administrative activities of the district including activities of the Board of Education, legal services, personnel, public relations, business administration, fiscal control, etc.

Instruction -- all activities at the school level pertaining to instruction of pupils. Included are activities of the principal, assistant principal, teachers, clerical personnel, etc.

Pupil Transportation -- included are all expenses incurred in transporting pupils, such as salaries of supervisors, drivers, mechanics, clerks, contracts with public carriers, insurance, repair parts, gasoline, oil, etc.

Operations/Maintenance -- activities concerned with keeping the physical plant open and keeping grounds, buildings, and equipment in safe working order.

Fixed Charges -- school district contributions to employee retirement, insurance, judgments, rental of land and buildings, and interest on short term loans.

Other -- all other operating expenditures of the district, including pupil activities, attendance services, health services, etc.

The final column on the table computes the total percentage increase over the period for each function.

TABLE XII

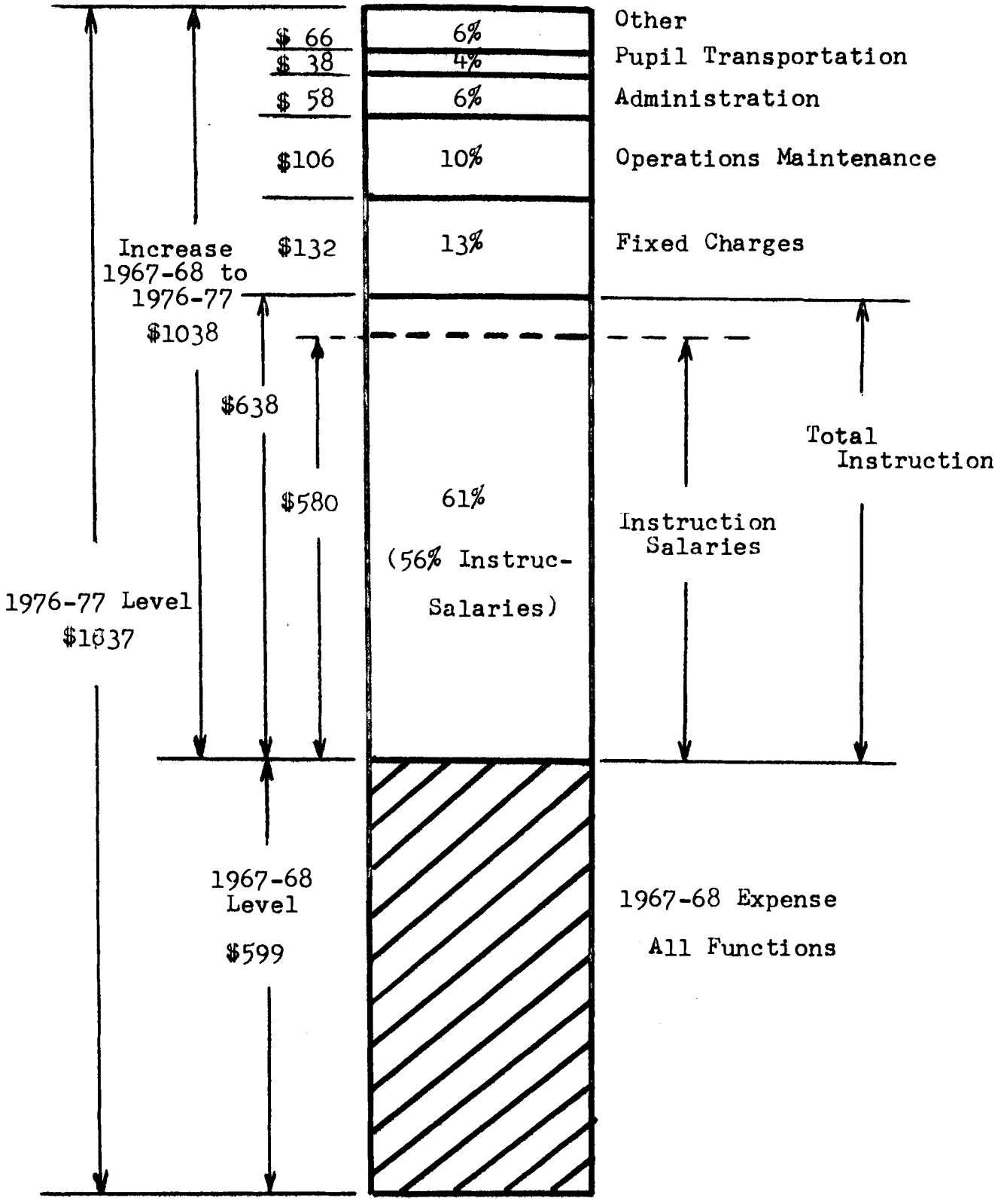
Per Pupil Total Current Operating Expense by Function
1967-68 Through 1976-77

Function	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	% Increase 1967-68 Through 1976-77
Administration	$ 21	$ 23	$ 25	$ 28	$ 29	$ 32	$ 35	$ 53	$ 59	$ 79	276.2%
Instruction Salaries	410	448	448	553	598	637	705	801	904	990	141.5
Total Instruction Expense	437	478	519	591	639	683	765	872	987	1075	146.0
Fixed Charges	42	47	56	68	83	92	104	126	151	174	314.3
Operations - Maintenance	69	72	78	85	92	101	115	138	163	175	153.6
Pupil Transportation	18	19	23	25	26	28	36	46	46	56	211.1
Other	12	20	21	24	25	25	24	26	48	78	550.0
Total Current Operating Expense	599	659	722	821	894	961	1079	1251	1454	1637	173.3

Chart VI compares the level of total current operating expenses per pupil for 1967-68 with the level for 1976-77, and accounts for the increase by function. The shaded portion of the bar depicts the 1967-68 per pupil operating expenditure level. Within each section of the unshaded portion of the bar is found the percentage of the increase from 1967-68 to 1976-77 attributable to each function. Actual dollar per pupil increases by function are shown to the left of the bar. The bar chart shows that instruction and fixed charges account for 74 percent of the per pupil operating expenditure increase from 1967-68 to 1976-77, and operations/maintenance, administration, pupil transportation, and other account for 10 percent, 6 percent, 4 percent, and 6 percent, respectively.

CHART VI

1967-68 and 1976-77 Current Operating Expense by Function



Mandated Costs - Absorption into ARB

On a statewide average basis, unreimbursed costs of selected mandated state and federal programs of school districts (i.e., special education, vocational education, transportation, employee retirement, unemployment compensation and workmen's compensation) are projected to amount to approximately 20 percent of the ARB in 1979 ($170.0 million out of a total ARB amount for all districts of $896.3 million). The largest single component of mandated costs is employee retirement benefits ($91.6 million).

Mandated program costs tend to widen the disparity in the ARB between high spending districts and low spending districts. For example, the projected ARB for Washington - Lone Star (the highest spending district) is $3,363.61 for 1979. The projected ARB for La Plata - Bayfield (the lowest spending district) is $1,400.00 in 1979; a difference of $1,963.61. After deducting mandated costs, the remaining ARBs are $2,567.30 for Washington - Lone Star and $1,174.36 for La Plata - Bayfield; a difference of $1,392.94. In this example between the highest and lowest spending districts, mandated costs have increased the disparity in ARB by $570.67.

Appendix C at the end of this report contains mandated cost figures and their impact on the ARB for all districts and the state for 1979.

Denver School District's Unique Needs

The calendar year 1979 general fund operating budget for the Denver public school system is $168.4 million (48.55 mills). This represents a 4.4 percent increase over the 1978 budget. However, inflation in Denver is estimated to be at an annual rate of 9.0 percent. In order to achieve a no-tax-increase budget, $3.9 million was cut from the budget, and 153 staff positions were terminated. The beginning balance for 1979 has decreased to $2.7 million (or 1.6 percent of operating expenditures) from a beginning balance of $9.0 million in 1974.

The Denver school district may be unique in many ways. It contains 9.1 percent of the state's enrollment, but a much larger percentage of students with special educational needs; such as students from low income families, and students with mental or physical handicaps. In addition, 66 percent of the state's black children, 26 percent of the state's Hispanic children, 25 percent of the state's impacted area children, and 35 percent of the state's ADC children, attend school in Denver. As a result, Denver has a much higher percentage of special educational requirements than other districts. In addition, Denver has 31 percent of the state's free and part-pay lunches and 74 percent of the state's free and part-pay breakfasts.

Special education requirements mean lower teacher/pupil ratios which may add to operating costs. The total cost for all special education programs in Denver is estimated at $18.3 million. Programs mandated by the state and federal government drive up costs to the district and are only reimburseable at the rate of 50 percent. These special circumstances, in addition to large proportions of teachers at the high end of the salary schedule due to high tenure and high qualifications, and Denver's high pupil transportation costs resulting from court ordered desegregation, may make Denver's financial needs unique among all districts in the state.

Average Classroom Teacher Salaries

School districts with larger pupil attendance tend to have higher average classroom teacher salaries than school districts with smaller attendance. The following table compares average classroom teacher salaries in each of the four attendance quartiles. Each quartile contains approximately 25 percent of the state's average daily attendance entitlement (ADAE). The first quartile contains the two largest school districts (Jefferson and Denver counties), the second quartile contains the next six largest districts, the third quartile contains the next 13 largest districts, and the fourth quartile contains the remaining 160 districts. The more urban districts are found in the first three quartiles and the more rural districts are found in the fourth quartile. The average salary figures are compared for each of the years 1970, 1973, 1974, and 1977.

	YEAR				
	1970	1973	1974	1977	Percent Increase
(1)	$9,542	$11,614	$12,602	$16,871	76.8
(2)	8,914	10,502	11,206	14,920	67.4
(3)	8,311	9,764	10,407	13,127	57.9
(4)	8,007	8,828	9,435	11,365	41.9
Fourth Quartile As a Percent of First Quartile	83.9	76.0	74.9	67.4	

In addition to showing the correlation between high salaries and high attendance districts, the figures also indicate that the sal-

aries in the larger attendance districts have increased at a more rapid rate than in the smaller attendance districts. In addition, the figures show that the average salaries in the fourth quartile have decreased as a percentage of the average salaries in the first quartile since 1970. This appears to indicate a widening disparity in average salaries between higher attendance districts and lower attendance districts.

It should be noted, however, that there are several factors which may help to explain the variance in teacher salaries. For example, teachers in the first quartile tend to have more experience, longevity, tenure, and higher qualifications than teachers in the fourth quartile. As a result, teachers in the first quartile would be at a higher end of the pay scale than teachers in the fourth quartile.

The following table compares the average classroom teacher salary pay scales in each of the four attendance quartiles for 1978. The pay scales are divided into four categories; B.A. degree; B.A. degree plus five years experience; M.A. degree; and M.A. degree plus five years experience.

	1978			
	B.A.	B.A. +5	M.A.	M.A. +5
(1)	$10,418	$12,558	$11,364	$14,807
(2)	9,950	12,314	11,021	13,621
(3)	9,599	11,185	10,579	12,356
(4)	9,104	10,420	10,011	11,311
Fourth Quartile As a Percent of First Quartile	87.4	83.0	84.4	76.4

The figures indicate that average classroom teacher salary pay scales in larger attendance districts are higher than in small attendance districts. The disparity is more apparent at the higher degree and experience levels.

In addition, as a general rule, districts with small ADAEs tend to have high ARBs. This would suggest that if all districts were required to adopt identical pay scales, ARB disparities between districts could be expected to increase.

PROPERTY TAX EFFECTS OF THE ACT

Because two of the goals of the 1973 act were to reduce the reliance of school funding on the property tax and to ease the burden of school finance on the property tax, the committee decided that examination of the effects of the act on property taxes would comprise the next step in its deliberations. In order to examine the property tax effects of the "Public School Finance Act of 1973", the committee selected four areas of inquiry:

(1) evaluation of assessment criteria and Colorado's shifting property tax base;

(2) investigation of the residential property tax effects of the act;

(3) comparison of mill levy levels necessary to fund education in the absence of state revenues with actual 1977 mill levies; and

(4) examination of trends in the property tax and state equalization components of school finance since 1970.

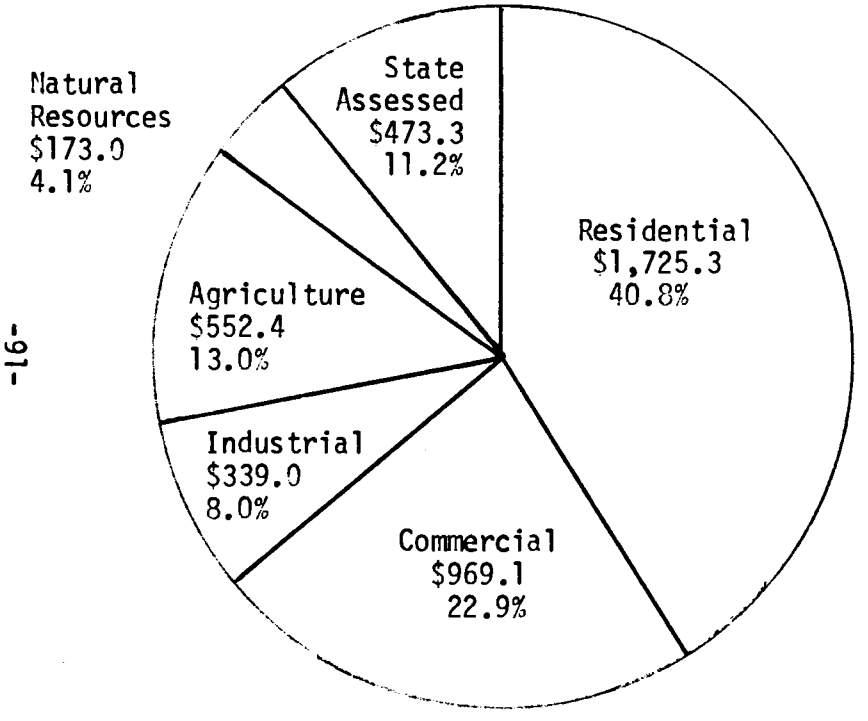
Assessment Criteria and Colorado's Shifting Property Tax Base

Colorado witnessed a substantial increase in the assessed value of property in the state during the period 1966-77. The assessed valuation increased by roughly 150 percent from $4,232.0 million in 1966, to $10,686.7 million in 1977. The major shifts in classes of assessed valuation occurred between residential and agricultural property. Residential property accounted for 40.8 percent of total assessed valuation in 1966 ($1,725.4 million), and rose to 44.8 percent in 1977 ($4,790.1 million). The reverse trend was true for agricultural land. In 1966, agricultural land accounted for 13.0 percent of total assessed valuation ($552.4 million), while by 1977, this figure had declined to 5.9 percent ($631.7 million). Chart VII illustrates the assessed valuation by class of property for 1966 and 1977.

CHART VII

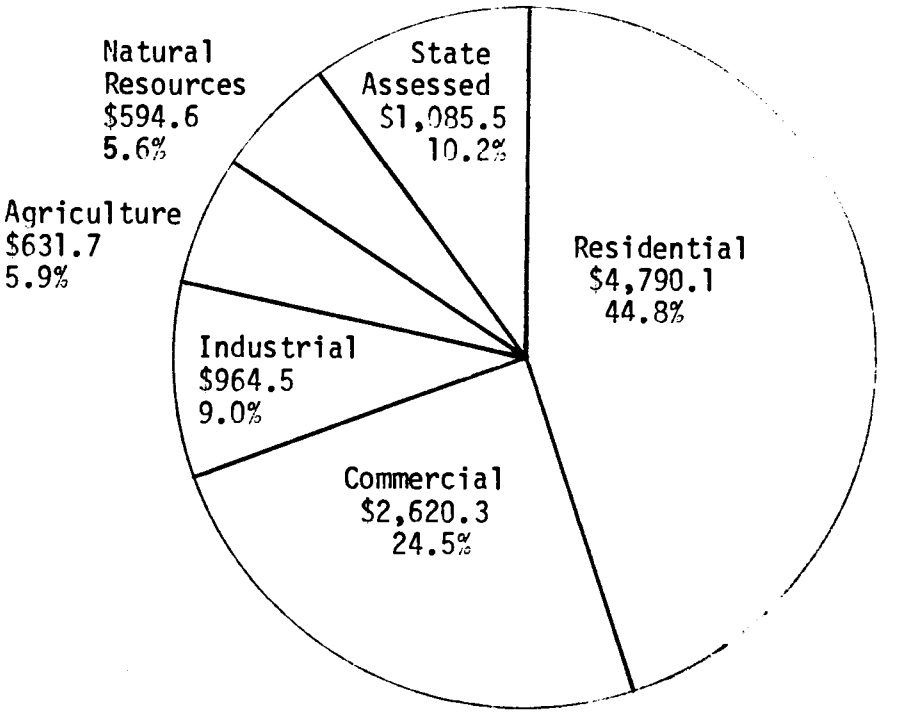
Total State Assessed Valuation by Class of Property 1966-77 (Millions of Dollars)

1966



Total = $4,232.1 million

1977



Total = $10,686.7 million

Residential Property Tax Effects of the Act

In an attempt to show the property tax effects of the "Public School Finance Act of 1973" and S.B. No. 25 of 1978, the percentage of per capita adjusted gross income (AGI) comprised of property taxes paid on residential property was examined. The figures were based on a selected 20 county basis (AGI figures were not available on a school district basis, except for 1975), and the state average was also determined.

Table XIII was computed for the period 1972-77, and statewide averages were projected three additional years through 1980. It indicates that the residential school property tax declined as a percentage of per capita AGI from approximately 1.46 percent in 1972, to 1.37 percent in 1977, on a statewide basis (there was a large decline between 1973 and 1974, the initial year of the act's impact, from 1.42 to 1.06 percent, and then an increase and leveling off trend through 1977). When projected through 1980, the statewide averages indicate an estimated decline in the percentage of per capita AGI to 1.11 percent in 1980. Although the statewide average figures contained on Chart VIII for 1978-80 are based upon projections, they appear to indicate that the act is providing residential property tax relief.

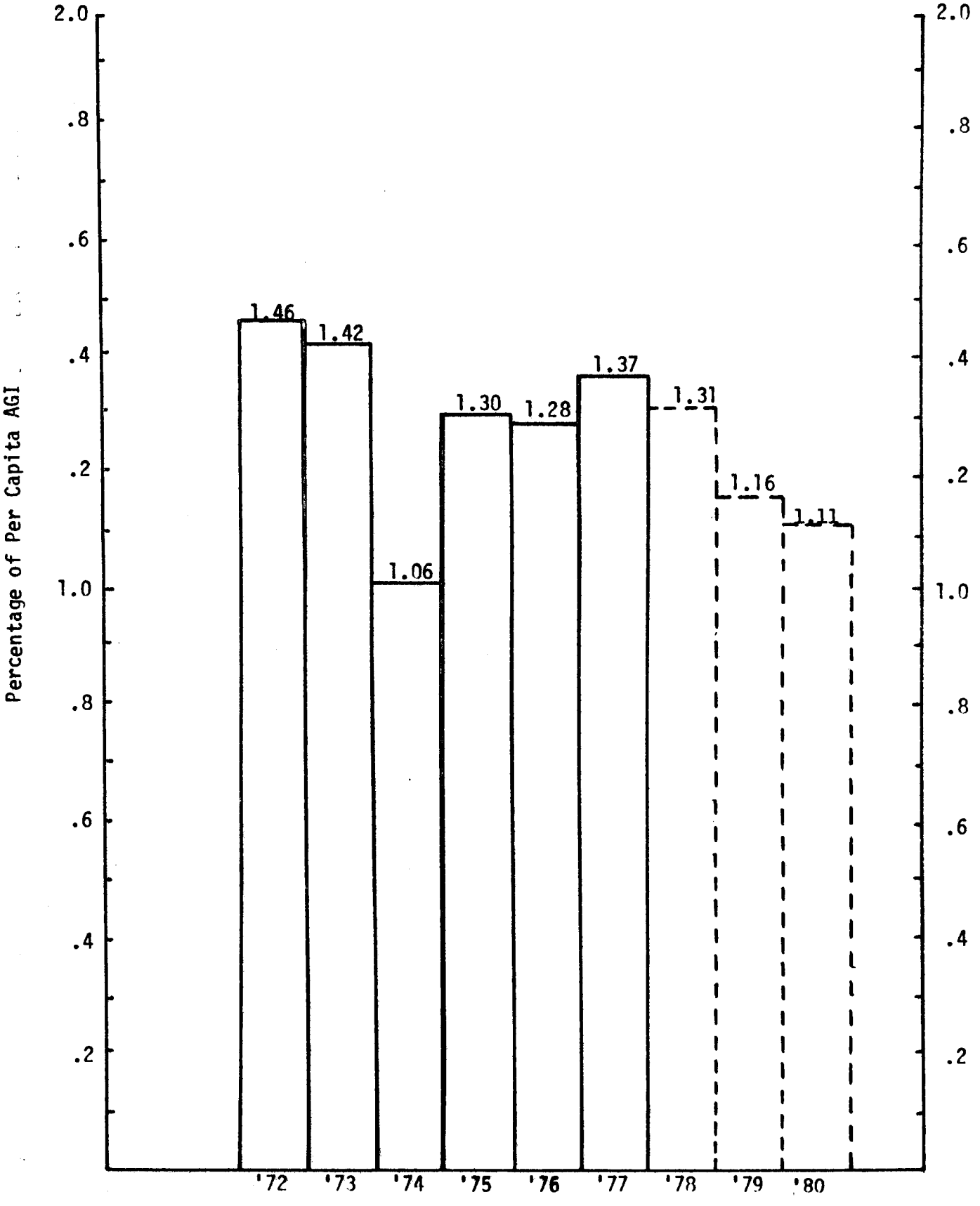
TABLE XIII

Residential School Property Tax Burden As
A Percentage Of Per Capita Adjusted Gross Income

County	CY 1972	CY 1973	CY 1974	CY 1975	CY 1976	CY 1977
Adams	1.56	1.50	0.85	0.98	1.01	1.09
Arapahoe	1.83	1.77	1.22	1.43	1.54	1.42
Boulder	1.77	1.71	1.15	1.34	1.34	1.30
Conejos	0.68	0.63	0.45	0.59	0.53	0.87
Denver	1.41	1.40	1.18	1.40	1.31	1.27
El Paso	1.82	1.82	1.53	1.81	1.83	1.73
Jefferson	1.71	1.73	1.01	1.41	1.39	1.78
Kit Carson	0.60	0.46	0.37	0.54	0.57	1.13
Larimer	1.71	1.67	1.14	1.45	1.33	1.41
Las Animas	0.67	0.86	0.67	0.83	0.87	1.01
Logan	1.00	0.90	0.70	0.77	0.84	0.96
Mesa	1.50	1.36	0.78	0.84	0.74	0.84
Phillips	0.57	0.46	0.32	0.40	0.45	0.58
Pitkin	1.69	1.72	1.44	1.87	1.91	2.43
Pueblo	1.27	1.22	0.81	0.96	1.11	1.14
Rio Blanco	0.38	0.33	0.27	0.36	0.22	0.24
San Miguel	0.65	0.96	0.90	1.38	2.25	2.04
Washington	0.36	0.28	0.27	0.32	0.31	0.47
Weld	0.83	0.74	0.52	0.64	0.61	0.79
Yuma	0.66	0.52	0.38	0.47	0.47	0.78
STATE	1.46	1.42	1.06	1.30	1.28	1.37

NOTE: Using projected individual adjusted gross income, population, and school property tax revenue figures on a statewide basis only, the percentage of per capita adjusted gross income figures for calendar years 1978, 1979, and 1980 would be 1.31, 1.16, and 1.11, respectively. These are shown as broken lines on the attached bar graph.

Residential School Property Tax Burden As A Percentage Of Per Capita Adjusted Gross Income On A Statewide Basis



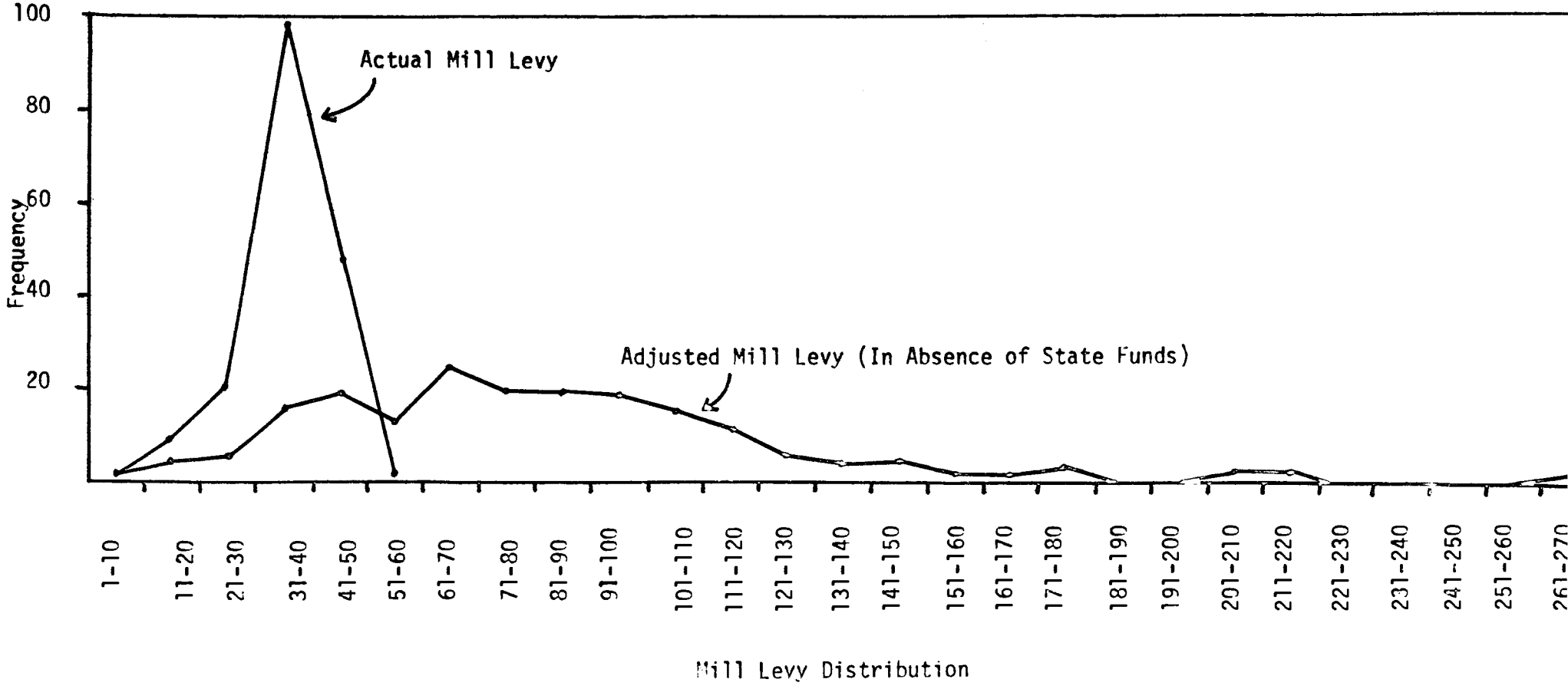
Mill Levy Levels Necessary to Fund Education in the Absence of State Revenues

In the absence of state revenues for school finance purposes, the number of mills most districts would have to levy to fund the same programs each year would increase dramatically over existing levels. In 1977, in terms of actual mills levied, all 181 districts fell within a mill levy range of 1-60 mills and nearly 100 districts were concentrated in the 30-40 mill levy range. In the absence of state aid, the mill levy range would have expanded to 1-270, with less than 20 districts in the 30-40 mill levy range. Chart IX illustrates this frequency distribution, and a district breakdown of estimated general fund mill levies in the absence of state revenues appears at the end of this report as Appendix D.

Appendix E at the end of this report divides total state revenues per district into two components: receipts from the general equalization program, and categorical, grant and other miscellaneous receipts. Appendix F is a frequency distribution differentiating state school aid for 1977 into state equalization and categorical program support.

CHART IX

1977 Mill Levy Distribution



Trends in the Property Tax and State Equalization Components of School Finance Since 1970

During the period 1970-78, state equalization payments have risen to a level nearly equal to local property tax revenues as a percentage of total school district general fund budgeted expenditures. These two sources have accounted for approximately 80-84 percent of total school district general fund budgeted expenditures during the nine year period, with the remaining 16-20 percent made up of state categorical grants and other state funds, other local funds, and federal funds. State equalization payments have risen most dramatically since 1974, the initial year of the impact of the "Public School Finance Act of 1973".

Since 1970, state equalization payments have risen by 209.7 percent, compared with an increase in local property tax revenues of 97.1 percent (the increase on a dollars per pupil basis is 195.7 percent and 88.2 percent, respectively). State equalization payments have increased to account for approximately 37.6 percent of total school district general fund budgeted expenditures in 1978 (compared to 30.5 percent in 1970), while local property tax revenues have decreased to approximately 42.1 percent (compared to 53.7 percent in 1970). Table XIV indicates total dollars, dollars per ADAE, and percent of total general fund budgeted expenditures for state equalization payments and general fund property tax revenues during the period 1970-78.

Comparison of State Equalization and Local Property Tax as a Percentage of Total School District General Fund Budgeted Expenditures 1970-1978

($ in Millions of Dollars; $/ADAE in Dollars)

Year	Total School District General Fund Budgeted Expenditures	State Equalization	General Fund Property Tax
1970			
$	413.5	126.1	222.2
%	100.0	30.5	53.7
$/ADAE	826.39	251.98	444.00
1971			
$	472.6	137.1	255.6
%	100.0	29.0	54.1
$/ADAE	920.72	267.02	498.00
1972			
$	521.1	138.1	293.1
%	100.0	26.5	56.2
$/ADAE	990.32	262.53	557.00
1973			
$	579.2	160.3	315.5
%	100.0	27.7	54.5
$/ADAE	1,084.84	300.19	591.00
1974			
$	656.3	277.9	254.4
%	100.0	42.3	38.8
$/ADAE	1,233.01	522.11	477.97
1975			
$	756.4	295.5	313.5
%	100.0	39.1	41.5
$/ADAE	1,428.32	558.00	592.09
1976			
$	866.9	340.3	354.7
%	100.0	39.3	40.9
$/ADAE	1,643.56	645.14	672.49
1977			
$	936.9	342.6	411.2
%	100.0	36.6	43.9
$/ADAE	1,778.07	650.30	780.38
1978			
$	1,039.3	390.5	437.9
%	100.0	37.6	42.1
$/ADAE	1,982.88	745.01	835.50
Total Percent Increase in $ Over Period	151.3	209.7	97.1
Average Annual Percent Increase in $ Over Period	12.2	15.2	8.8
Total Percent Increase in $/ADAE Over Period	139.9	195.7	88.2
Average Annual Percent Increase in $/ADAE Over Period	11.6	14.5	8.2

ANALYSIS OF SELECTED COMPONENTS OF THE SCHOOL FINANCE SYSTEM

Subsequent to its examination of the background, workings, and effects of the act, the committee focused its attention on four components of the school finance system:

(1) The capital reserve fund;

(2) small attendance center aid;

(3) cost of the minimum state guarantee; and

(4) cost of stabilizing the statewide average mill levy for the 1981 and 1982 budget years.

Analysis of the Capital Reserve Fund

History and Provisions

School districts in Colorado were first authorized to establish a capital reserve fund in 1945 for the purpose of paying the costs of long-range building programs (L. 45, p. 610, Sec. 1). The fund contained revenues raised from a tax levy limited to no more than one mill per year on property in the district (L. 45, p. 611, Sec. 2). In 1964, the mill levy limit was raised to two mills (L. 64, p. 538, Sec. 1). The mill levy was raised to its current level of not more than four mills per year in 1973 (L. 73, p. 1239, Sec. 1). The fund may also contain revenues from gifts, donations and tuition receipts.

Expenditures from the capital reserve fund are limited to long-range future programs and for the following purposes only:

(1) acquisition of land and construction of structures on such land, or acquisition of land with existing structures thereon (the latter provision was added by L. 73, p. 1292, sec. 1);

(2) construction of additions to existing structures;

(3) procurement of equipment for new buildings and additions to existing buildings;

(4) alterations and improvements to existing structures where the total cost is in excess of $5,000;

(5) acquisition of school buses or other equipment with a cost in excess of $2,500 per unit (L. 65, p. 1026, sec. 3 lowered the maximum cost from $5,000 per unit to $2,500 per unit); and

(6) installment purchase or lease agreements with an option to purchase for a period of at least one year but not more than five years (this provision was added by L. 77, p. 1051, sec. 4 and 5).

The expenditure of monies from the fund must be authorized by a resolution adopted by the board of education of a school district (in the case of installment purchase or lease agreements not to exceed five years, authorization must also be by a majority vote of the qualified electors in the district). Any balance in the fund remaining after completion of a project may be encumbered for future projects.

Case Law: Does the State Have a Constitutional Obligation to Fund Capital Programs?

Several court decisions discussed earlier in this report concerning school finance cases touch upon the question of whether there are constitutional requirements applicable to capital expenditures, as well as operating expenditures. The constitutional provisions on which those cases rest are primarily state education clauses and equal protection requirements.

Only one of those cases, the New Jersey case of Robinson v. Cahill, 62 N.J. 473, 303 A.2d 273 (1973), clearly holds that the state is required to fund capital projects on an equalized basis. That decision was based upon the state's duty to assure a "thorough and efficient system of free public schools". For at least a century, capital expenditures had been funded entirely from the local property tax, separately from other expenditures. The court did not analyze the issue of capital expenditures in detail but simply stated:

> "We have discussed the existing scene in terms of current operating expenses. The State's obligation includes as well the capital expenditures without which the required educational opportunity could not be provided."
>
> 303 A.2d, at 297

While alluding to the problems posed for school districts by the need for capital projects, other cases do not treat the issue of the state's obligation directly. Under the finance plan struck down in Serrano v. Priest II, 18 Cal.3d __, 557 P.2d 929, 135 Cal.Rptr. 345 (1976), expenditures for repaying bonded indebtedness and state aid loans for capital projects were apparently subject to statutory revenue limits. Voter approval to levy a property tax in excess of such limits was required. The court pointed out that wealthier school districts (measured by assessed valuation per pupil) which voted to override the limit could generate greater revenues at a given tax rate than poorer districts, thus perpetuating the wealth-caused inequalities between districts. Moreover, relatively poor districts could not raise as many capital funds within their bonding capacities as richer districts; thus they were compelled to resort to state loans for capital projects. Poor districts were therefore more likely to be

in the position of seeking to override revenue limits for repayment of such loans. These factors provided additional grounds for holding the voter override provisions of the California law unconstitutional under the equal protection clause of the California constitution.

The Supreme Courts of Idaho, Oregon, and Washington seemed to say, very indirectly, that the education clauses of those states' constitutions do not require the state to fund, or to equalize the funding, of capital programs.

(1) The Idaho Supreme Court in Thompson v. Engelking, 96 Idaho 793, 537 P.2d 634 (1975), while upholding the state's foundation act (which did not provide funds for capital construction), noted that the Idaho education clause "does not guarantee to the children of this state a right to be educated in such a manner that all services and facilities are equal throughout the State." 537 P.2d, at 647.

(2) The court in Olsen v. State, 276 Or. 9, 554 P.2d 139 (1976), pointed out that the plaintiffs did not raise the issue of whether the education clause required equality in areas other than "educational opportunities", for example, in physical facilities. It then stated:

> "Because of plaintiffs' regard for local control of education, we assume they do not believe uniformity is required in other areas. We cannot determine any logical difference between uniformity in finances and uniformity in other areas."
>
> 554 P.2d, at 148

Thus it is implied (although it cannot be said to be held, since the issue was not litigated) that the state has no obligation to equalize the facilities themselves, and presumably the financing thereof, just as it had no duty to assure that the amounts available for operating expenses approach equality.

(3) Only the dissenters in Northshore School District No. 417 v. Kinnear, 84 Wash.2d 685, 530 P.2d 178 (1975), touched on the issue of capital construction. In contrast to the majority, which held that Washington's foundation act discharged "the paramount duty of the state to make ample provision for the education of all children" as required by the education clause, the dissenters would have held the act invalid under that clause. Justice Stafford would have found that children living in districts "having an inadequate tax base to support even operating and maintenance budgets" cannot be said to have had ample provision made for their education. (Emphasis supplied.) 530 P.2d, at 221. Justice Utter, also dissenting, stated what he felt to be the state's obligation very clearly:

> "These sections impose a duty on the State government to directly finance at least the basic operation and maintenance budget of the schools."
>
> 530 P.2d, at 224

Citing these dissenting opinions, the trial court in Seattle School District No. 1 of King County, Washington v. State of Washington, No. 53950 (Thurston County Superior Court, Jan. 14, 1977), found that Washington's then-existing school finance plan (which was apparently somewhat different and was being contested on different grounds than in Northshore) was invalid under the state education clause. The trial judge endorsed the "operating and maintenance" obligation proposed in the Northshore dissents and did not hold that the state had an additional duty in the area of capital construction. In defining the content of a basic program of education, which he held the state was required to fund, he referred to legislation enacted in 1973 which set forth a definition of basic education which did not include capital programs. Since Washington has a separate grant program to aid local districts with their capital projects (see Memorandum No. 3), the fact that the court's holding does not include a capital construction component may not be significant.

It appears that the issue of the state's obligation with respect to capital construction, if any, has not been treated as a separate concept in the cases litigating school finance issues. The cases have focused mainly on laws which govern state aid only for operating expenses. In New Jersey, capital expenditures have been held subject to the same constitutional requirements as apply to operating expenses. On the other hand, other cases have indirectly upheld the absence of a capital construction component from foundation plans. Therefore, the constitutional obligation of the state as to capital construction remains undefined.

Growth in Use of the Fund

The maximum number of mills that can be levied by a school district for use in its capital reserve fund was raised from two to four beginning in calendar year 1974. The table which appears below shows the number of districts levying the maximum and zero mills for 1973, 1974, and 1978, with the percentage of the total number of districts that that figure represents.

Year	Maximum	% of Total	Zero	% of Total
1973	152	84.0	9	5.0
1974	131	72.4	7	3.9
1978	137	75.7	5	2.8

The table indicates that the number of districts levying the maximum number of mills decreased from 152 to 131 between 1973 and 1974, but that was when the maximum changed from two to four mills per year. Since 1974, the number of districts levying the maximum of four mills per year has increased from 131 to 137 (a 4.6 percent increase). The number of districts levying zero mills has declined from 9 in 1973 to 5 in 1978 (a 44.4 percent decrease). On a statewide basis, the average number of mills levied has increased from 3.30 in 1974 to 3.67

in 1978 (an 11.2 percent increase). This appears to indicate that the use of the capital reserve fund has been gradually increasing.

Mill Levies, Dollars/Pupil/Mill, and Type of District

The attached Appendix G contains figures which represent the following information for each district for 1978:

(1) the number of mills levied for use in the capital reserve fund;

(2) the dollars per pupil (ADAE) that one mill will raise; and

(3) in terms of enrollment, whether the district is an increasing, stable, or declining district.

The figures indicate that of the 176 districts that levied mills in 1978, 40 were increasing enrollment districts (22.7%), 17 were stable enrollment districts (9.7%), and 119 were declining enrollment districts (67.6%). Of the five districts that did not levy any mills in 1978, one was an increasing enrollment district and four were declining enrollment districts. The figures further breakdown as follows:

Number of Mills	Number of Districts	% of Total
0	5	2.8
0.1 - 0.9	1	0.5
1 - 1.9	8	4.4
2 - 2.9	17	9.4
3 - 3.9	13	7.2
4	137	75.7
	181	100.0

Spending/Saving Fund

In an attempt to determine whether school districts are spending monies in the capital reserve fund on a "pay-as-you-go" basis each year or whether they are saving a certain amount each year and accumulating it for future spending, the committee staff examined the beginning fund balance of each district for calendar year 1978 and computed that as a percentage of the total amount of revenue in the fund for the year. The beginning fund balance is referred to as "carryover" from the preceding year. Those districts with a high percentage of carryover can be assumed to be saving the monies in the fund (at least for one year), and those districts with a low percentage of carryover can be assumed to be spending the monies in the fund (once again, at least for one year).

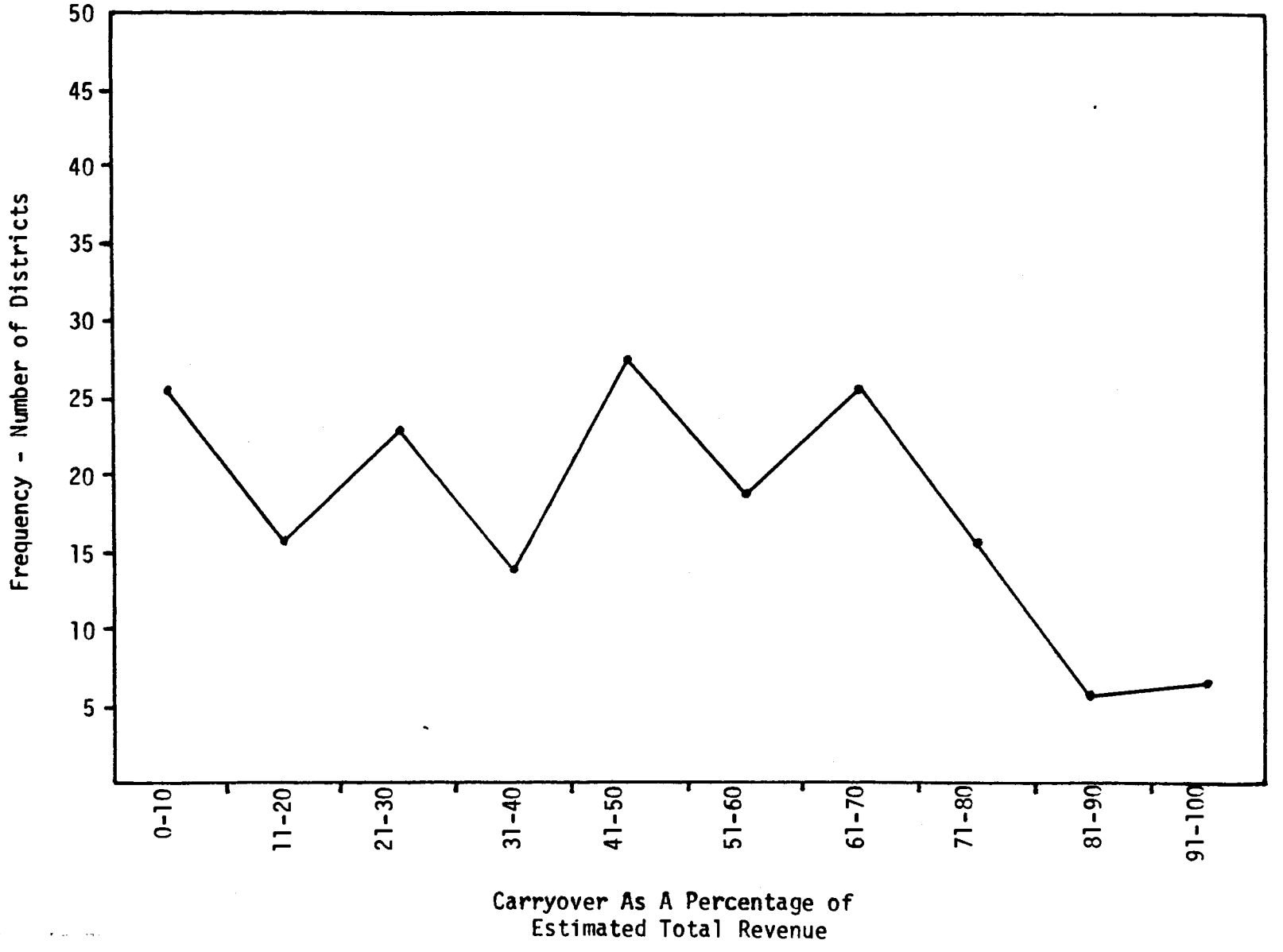
The attached Appendix H contains figures representing the 1978 beginning balance in the capital reserve fund (or carryover) as a percentage of the estimated total revenues in the fund for that year. Only seven districts spent the entire amount of monies in the fund during 1977, and hence have no carryover. The percentage figures breakdown as follows:

Carryover as a % of Estimated Total Revenue	Number of Districts	% of Total
0 - 10	26	14.4
11 - 20	16	8.8
21 - 30	23	12.7
31 - 40	14	7.7
41 - 50	28	15.5
51 - 60	19	10.5
61 - 70	26	14.4
71 - 80	16	8.8
81 - 90	6	3.3
91 - 100	7	3.9
	181	100.0

The above figures are illustrated graphically on Chart X. The vertical axis represents the number of districts in groupings of five, and the horizontal axis represents the carryover as a percentage of estimated total revenue in deciles.

CHART X

Carryover As A Percentage Of
Estimated Total Revenue Of
Capital Reserve Fund, 1978



Capital Reserve Fund Mill Levies in Low Property Wealth Districts

Districts with low assessed valuations per pupil per mill appear to be levying the maximum number of mills for use in the capitol reserve fund to the same or higher degree as all districts statewide. Property wealth does not appear to be a factor in levying mills for use in the fund. For 1978, 53 districts have an assessed valuation per pupil per mill of less than $15.00. Of that number, 44 -- or 83.0 percent -- are levying the maximum number of four mills. This compares with a statewide total of 137 -- or 57.7 percent -- levying the maximum.

Small Attendance Center Aid

Provisions

Definition. Section 22-50-113, Colorado Revised Statutes 1973, provides a mechanism for granting additional state assistance to qualified school districts which operate one or more small attendance centers. A small attendance center is defined as an elementary or secondary school with fewer than one hundred seventy-five pupils enrolled.

Criteria. Each attendance center is entitled to receive the state assistance provided by the statutory formula if:

1) the center is twenty or more miles from a similar attendance center; or

2) the center is twenty or more miles from a similar attendance center within the district if the district has been reorganized under either the "School District Reorganization Act of 1949" or the "School District Organization Act of 1965".

Bonus pupils. The additional state aid provided the districts is based upon the number of bonus pupils in attendance in small attendance centers derived as follows:

Step 1 - the attendance entitlement of the center is determined in the same fashion as for general equalization support;

Step 2 - the attendance entitlement derived from step 1 is then multiplied by a statutory factor; 1/ and

Step 3 - the product from step 2 is reduced by the attendance entitlement from step 1, and the resulting sum then represents the "bonus pupils" for which the district qualifies.

1/ The bonus pupil formula is contained in section 22-50-113 (2) (a).

For example, if a district has an elementary small attendance center containing 67 children (AE), the bonus pupils for that center would be computed as follows:

Step 1

Statutory Formula
Elementary
(Grades 1-6 or 1-8)

AE	Factor	Maximum Allowed	
0- 20	Allow 24	24	
20.1- 50	1.2	55	
50.1- 80	1.1	84	67 times 1.1 =
80.1-115	1.05	120	73.7
115.1-150	1.04	150	

Step 2

73.7 (Product from step 1)
minus 67.0 (Attendance entitlement)
equals 6.7

Step 3

Bonus pupils from all such centers in the district are added together, and the sum is then funded as provided by law.

Funding. State small attendance center aid is provided to each of the qualified districts for each bonus pupil according to the lesser of the following computations:

1) the district's ARB; or

2) the district's general fund mill levy times the state guarantee.

For example, if a district had a 1978 general fund mill levy of 27.31 mills (in the case of a district on the minimum guarantee) and a $1,500.00 ARB, the following computations would ensue:

1) ARB = $1,500.00

2) State guarantee $ 35.00
times mill levy 27.31
Equals $955.85

Since $955.85 is the lesser of the two figures, it is used for funding purposes.

If the elementary small attendance center exemplified in the bonus pupil illustration above were the only small attendance center in the district, and the district's ARB of $1,500.00, mill levy of

27.31 mills, and $35.00 guarantee illustrated above were assumed, the district would receive state small attendance center aid as calculated below:

Bonus pupils	6.7	
times entitlement	$955.85	
Equals	$6,404.20	total state small attendance center aid

Other provisions. The law also provides for a phasedown of small attendance center aid if an otherwise qualified district reogranizes and, hence, is no longer qualified under the provision.

Other provisions specify that, in cases when state appropriations for small attendance center aid do not fully fund district entitlements, districts receive amounts apportioned on a pro rata basis; and that certification by a district of the information required under the provision constitutes automatic application for small attendance center support.

Financial Information

Nearly one-half of the school districts in the state are receiving small attendance center (SAC) aid (between 87 and 89 districts per year since fiscal year 1973-74). Total statewide SAC receipts have risen from $1.3 million in FY 1973-74, to $3.2 million in FY 1977-78. On a dollar per bonus pupil basis, SAC receipts have increased from $494.80 in FY 1973-74, to $1,152.82 in FY 1977-78.

Some districts receive more state financial assistance from small attendance center aid than from state equalization payments (between 8 and 12 districts since FY 1974-75). If the amount of small attendance center aid were added to the average ARB of those districts receiving the aid, the ARB would have increased by approximately 2.7 percent per year since FY 1974-75.

Appendix I at the end of this report provides the following information concerning small attendance center aid for FY 1973-74 through FY 1977-78:

(1) the number of districts receiving small attendance center aid;

(2) total small attendance center aid receipts;

(3) number of bonus pupils;

(4) SAC dollars per bonus pupil;

(5) SAC dollars per attendance entitlement (AE);

(6) state equalization (SE) dollars per AE;

(7) ARB;

(8) number of districts receiving greater SAC $/AE than SE $/AE; and

(9) SAC $/AE as a percentage of ARB.

Cost of the Minimum Guarantee

If the minimum state guarantee were eliminated and all school districts were placed under the general equalization program, the amount of state equalization would decrease and the number of mills levied by those districts currently on the minimum would increase through 1982 (under S.B. No. 25). In 1979, the projected state equalization decrease would be approximately $8.4 million, with an average projected statewide mill levy increase of 0.7 mills per district. In 1982, the projected decrease in state equalization would be approximately $25.2 million, with an average projected statewide mill levy increase of 1.81 mills per district.

Table XV provides state equalization property tax and mill levy figures under S.B. No. 25 with and without the minimum guarantee for the period 1979-82. Appendix J at the end of this report contains simulations of S.B. No. 25 without the minimum guarantee on a district and statewide basis for all four years of the period.

TABLE XV

S.B. No. 25

Year	Mill	PT	SE
1979	37.78	$435.188	$460.093
1980	38.13	466.682	510.849
1981	41.94	546.565	510.936
1982	45.16	628.463	510.844

S.B. No. 25 Without Minimum

Year	Mill	PT	SE
1979	38.51	$443.614	$451.667
1980	38.86	475.606	501.924
1981	42.73	556.922	500.580
1982	46.97	653.701	485.605

Difference

Year	Mill	PT	SE
1979	0.73	$ 8.426	($8.426)
1980	0.73	8.924	(8.925)
1981	0.79	10.357	(10.356)
1982	1.81	25.238	(25.239)

Cost of Stabilizing the Statewide Average Mill Levy in 1981 and 1982

In order to stabilize the statewide average mill levy in 1981 and 1982 at the estimated 1980 level of 38.13 mills, state equalization payments would have to increase from $510.8 million in 1980, to $560.6 million in 1981, and to $608.7 million in 1982. That would amount to a $49.6 million increase in 1981 over the current S.B. No. 25 level for 1981, and a $97.8 million increase in 1982 over the current S.B. No. 25 level for 1982.

Table XVI compares the cost components and mill levies which would be generated by stabilizing the statewide average mill levy for 1981 and 1982 under S.B. No. 25. Simulations of S.B. No. 25 with a stabilized statewide average mill levy for 1981 and 1982 are attached as Appendix K.

TABLE XVI

Current S.B. No. 25

Year	Guarantee	Mill	PT	SE
1979	$ 42.25	37.78	$435.188	$460.093
1980	45.85	38.13	466.682	510.849
1981	44.57	41.94	546.565	510.936
1982	43.05	45.16	628.463	510.844

S.B. No. 25 with Stabilized Levy for 1981 and 1982

Year	Guarantee	Mill	PT	SE
1979	$ 42.25	37.78	$435.188	$460.093
1980	45.85	38.13	466.682	510.849
1981	49.59	38.13	496.945	560.557
1982	53.27	38.13	530.651	608.654

Difference

Year	Guarantee	Mill	PT	SE
1979	--	--	--	--
1980	--	--	--	--
1981	$ 5.02	(3.81)	$(49.60)	$ 49.621
1982	10.22	(7.03)	(97.812	97.810

APPENDICES

APPENDIX A

SIMULATION OF THE "PUBLIC SCHOOL FINANCE ACT OF 1973" -- COMPARISON OF ACT WITHOUT S.B. NO. 25 AND WITH SB.B. NO. 25

ASSUMPTIONS:

Without S.B. NO. 25

1978 -- Guarantee $35.00; Minimum = $11.35; ARB Increase = $120.00 (Includes SSDBRB Changes)
1979 -- Guarantee = $35.00; Minimum = $11.35; ARB Increase = 7%

S.B. NO. 25

1979 -- Guarantee = $42.25; Minimum = $11.35/$12.35; ARB Increase = $130.00; Minimum ARB = $1400.00
1980 -- Guarantee = $45.85; Minimum = $11.35/$13.35; ARB Increase = $140.00; Minimum ARB = $1600.00
1981 -- Guarantee = $44.57; Minimum = $11.35/$13.35; ARB Increase = $150.00; Minimum ARB = $1800.00
1982 -- Guarantee = $43.05; Minimum = $11.35/$13.35; ARB Increase = $160.00; Minimum ARB = $1800.00

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ADAMS												
Mapleton												
W/O SB No. 25	1978	$ 97.569	5319.3	5655.0	$1583.43	47.94	$ 4.277	$ 4.677	$ .006	$ .000	17.25	17.75
	1979	99.642	5070.6	5348.3	1694.27	48.41	4.238	4.823	.011	.000	18.63	16.37
SB No. 25	1979	99.642	5070.6	5348.3	1713.21	40.55	5.122	4.040	.011	.000	18.63	23.62
	1980	101.635	4833.5	5074.5	1887.67	41.17	5.395	4.184	.016	.000	20.03	25.82
	1981	103.668	4607.5	4837.2	2037.67	45.72	5.117	4.740	.021	.000	21.43	23.14
	1982	105.741	4392.1	4611.0	2197.67	51.05	4.735	5.398	.025	.000	22.93	20.12
Northglenn												
W/O SB No. 25	1978	179.910	18018.8	18018.8	1462.74	42.99	18.622	7.736	.000	.000	9.98	25.02
	1979	201.328	18101.6	18101.6	1565.13	44.72	19.328	9.003	.000	.000	11.12	23.88
SB No. 25	1979	201.328	18101.6	18101.6	1590.87	37.65	21.217	7.581	.000	.000	11.12	31.13
	1980	223.473	18184.8	18184.8	1758.21	38.35	23.403	8.570	.000	.000	12.29	33.56
	1981	248.054	18268.4	18268.4	1908.21	42.81	24.240	10.620	.000	.000	13.58	30.99
	1982	275.340	18352.4	18352.4	2068.21	48.04	24.729	13.228	.000	.000	15.00	28.05
Commerce City												
W/O SB No. 25	1978	86.157	5890.9	6130.5	1568.59	44.82	5.755	3.861	.172	.000	14.05	20.95
	1979	93.655	5715.2	5908.6	1678.39	47.95	5.426	4.491	.176	.000	15.85	19.15
SB No. 25	1979	93.655	5715.2	5908.6	1695.95	40.14	6.261	3.759	.176	.000	15.85	26.40
	1980	101.148	5544.7	5716.9	1955.91	42.66	6.867	4.315	.179	.000	17.69	28.16
	1981	109.241	5379.3	5546.4	2105.91	47.25	6.519	5.162	.183	.000	19.70	24.87
	1982	117.981	5218.8	5380.9	2265.91	52.63	5.983	6.210	.186	.000	21.93	21.12
Brighton												
W/O SB No. 25	1978	72.601	3911.8	3911.8	1599.45	46.28	2.897	3.360	.021	.000	18.56	16.44
	1979	77.913	3895.9	3911.8	1711.41	48.90	2.885	3.810	.021	.000	19.92	15.08
SB No. 25	1979	77.913	3895.9	3911.8	1728.00	40.90	3.573	3.187	.021	.000	19.92	22.33
	1980	83.365	3880.1	3895.9	1895.44	41.34	3.938	3.466	.021	.000	21.40	24.45
	1981	89.198	3864.4	4880.1	2045.44	45.89	3.843	4.094	.021	.000	22.99	21.58
	1982	95.440	3848.8	3864.4	2205.44	51.23	3.633	4.889	.021	.000	24.70	18.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ADAMS												
Bennett												
W/O SB No. 25	1978	$ 11.504	448.1	448.1	$1517.80	41.62	$ .201	$ .478	$ .008	$ .014	25.67	11.35
	1979	13.951	466.4	466.4	1624.05	39.36	.208	.549	.008	.003	29.91	11.35
SB No. 25	1979	13.951	466.4	466.4	1649.51	39.04	.225	.545	.008	.003	29.91	12.34
	1980	16.044	485.4	485.4	1789.51	39.03	.242	.626	.007	.004	33.05	12.80
	1981	18.450	505.2	505.2	1939.51	38.89	.262	.718	.007	.004	36.52	13.35
	1982	21.218	525.8	525.8	2099.51	39.09	.274	.830	.007	.005	40.35	13.35
Strasburg												
W/O SB No. 25	1978	19.721	390.1	413.5	1602.82	27.15	.127	.535	.003	.000	47.69	11.35
	1979	17.622	383.1	395.6	1715.02	30.68	.138	.541	.004	.000	44.55	11.35
SB No. 25	1979	17.622	383.1	395.6	1730.63	30.42	.149	.536	.004	.000	44.55	12.35
	1980	18.000	376.2	383.1	1910.01	31.66	.162	.570	.004	.000	46.98	13.35
	1981	18.386	369.4	376.2	2060.01	33.11	.166	.609	.004	.000	48.87	13.35
	1982	18.780	362.7	369.4	2220.01	34.59	.171	.650	.004	.000	50.83	13.35
Westminster												
W/O SB No. 25	1978	147.467	13880.9	14548.2	1495.72	47.83	14.708	7.052	.000	.000	10.14	24.86
	1979	157.103	13211.2	13880.9	1600.42	45.73	15.032	7.184	.004	.000	11.32	23.68
SB No. 25	1979	157.103	13211.2	13880.9	1625.12	38.46	16.515	6.043	.004	.000	11.32	30.93
	1980	185.030	12573.8	13222.0	1829.65	39.91	16.808	7.384	.016	.000	13.99	31.86
	1981	217.921	11967.2	12584.1	1979.65	44.42	15.233	9.679	.028	.000	17.32	27.25
	1982	256.659	11389.9	11977.0	2139.65	49.70	12.870	12.756	.040	.000	21.43	21.62
ALAMOSA												
Alamosa												
W/O SB No. 25	1978	33.616	2207.9	2251.4	1347.50	40.51	1.672	1.362	.062	.000	14.93	20.07
	1979	36.347	2116.5	2207.9	1441.82	41.19	1.686	1.497	.063	.000	16.46	18.54
SB No. 25	1979	36.347	2116.5	2207.9	1476.99	34.96	1.990	1.271	.063	.000	16.46	25.79
	1980	38.527	2028.9	2117.8	1616.99	35.27	2.066	1.359	.065	.000	18.19	27.66
	1981	40.838	1944.9	2030.1	1800.00	40.39	2.005	1.649	.066	.000	20.12	24.45
	1982	43.287	1864.4	1946.1	1960.00	45.53	1.843	1.971	.068	.000	22.24	20.81
Sangre DeCristo												
W/O SB No. 25	1978	5.162	255.5	270.0	1318.67	37.68	.162	.194	.010	.000	19.12	15.88
	1979	5.170	272.9	272.9	1410.98	40.31	.177	.208	.010	.005	18.94	16.06
SB No. 25	1979	5.170	272.9	272.9	1445.75	34.22	.218	.177	.010	.006	18.94	23.31
	1980	5.221	291.5	29.	1600.00	34.90	.284	.182	.010	.007	17.91	27.94
	1981	5.273	311.4	311.4	1800.00	40.39	.348	.213	.009	.008	16.93	27.64
	1982	5.325	332.7	332.7	1960.00	45.53	.410	.242	.009	.009	16.01	27.04
ARAPAHOE												
Englewood												
W/O SB No. 25	1978	105.870	4015.4	4201.8	1720.85	47.09	2.246	4.985	.068	.000	25.20	11.35
	1979	107.861	3747.9	4015.4	1841.31	48.19	2.196	5.197	.071	.000	26.86	11.35
SB No. 25	1979	107.861	3747.9	4015.4	1850.47	43.80	2.706	4.724	.071	.000	26.86	15.39
	1980	109.910	3498.2	3753.8	2056.94	44.86	2.791	4.931	.076	.000	29.28	16.57
	1981	111.998	3265.1	3503.7	2206.94	49.52	2.187	5.546	.081	.000	31.97	12.60
	1982	114.126	3047.5	3270.3	2366.94	49.06	2.142	5.599	.085	.000	34.90	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ARAPAHOE												
Sheridan												
W/O SB No. 25	1978	$ 26.291	1721.2	1857.1	$1626.73	49.25	$ 1.726	$ 1.294	$ .012	$ .000	14.16	20.84
	1979	28.825	1737.9	1772.1	1740.60	49.73	1.651	1.434	.014	.000	16.27	18.73
SB No. 25	1979	28.825	1737.9	1772.1	1756.65	41.58	1.914	1.198	.014	.000	16.27	25.98
	1980	30.843	1754.8	1754.3	1937.38	42.25	2.096	1.303	.014	.000	17.58	28.27
	1981	33.002	1771.9	1771.9	2087.38	46.83	2.153	1.546	.014	.000	18.63	25.94
	1982	35.312	1789.2	1789.2	2247.38	52.20	2.178	1.843	.013	.000	19.74	23.31
Cherry Creek												
W/O SB No. 25	1978	366.246	16703.8	16703.8	1819.60	51.99	11.354	19.041	.000	.841	21.93	13.07
	1979	419.060	17801.6	17801.6	1946.97	55.63	11.348	23.311	.000	.544	23.54	11.46
SB No. 25	1979	419.060	17801.6	17801.6	1949.39	46.14	15.367	19.335	.000	.583	23.54	18.71
	1980	477.728	18971.6	18971.6	2089.39	45.57	17.869	21.770	.000	.685	25.18	20.67
	1981	544.609	20218.5	20218.5	2239.39	50.24	17.914	27.364	.000	.803	26.94	17.63
	1982	620.854	21547.4	21547.4	2399.39	55.73	17.097	34.603	.000	.939	28.81	14.24
Littleton												
W/O SB No. 25	1978	243.877	16645.0	16899.2	1472.34	42.07	14.622	10.259	.000	.000	14.43	20.57
	1979	263.346	16462.3	16668.8	1575.40	45.01	14.407	11.854	.000	.000	15.80	19.20
SB No. 25	1979	263.346	16462.3	16668.8	1602.78	37.94	16.726	9.990	.000	.000	15.80	26.45
	1980	271.346	16281.6	16463.0	1778.57	38.79	18.755	10.526	.000	.000	16.48	29.37
	1981	279.589	16102.9	16282.3	1928.57	43.27	19.304	12.093	.000	.000	17.17	27.40
	1982	288.082	15926.2	16103.6	2088.57	48.51	19.657	13.976	.000	.000	17.89	25.16
Deer Trail												
W/O SB No. 25	1978	20.157	129.6	150.4	2511.65	17.28	.029	.348	.003	.000	134.02	11.35
	1979	17.837	125.2	135.1	2687.47	18.74	.029	.334	.003	.000	132.06	11.35
SB No. 25	1979	17.837	125.2	135.1	2641.36	18.42	.028	.329	.003	.000	132.06	11.35
	1980	18.194	120.9	125.2	2781.36	17.76	.025	.323	.004	.000	145.28	11.35
	1981	18.558	116.7	120.9	2931.36	17.79	.024	.330	.004	.000	153.46	11.35
	1982	18.929	112.6	116.7	3091.36	17.82	.024	.337	.004	.000	162.13	11.35
Aurora												
W/O SB No. 25	1978	266.951	19719.6	19719.6	1628.44	49.28	18.956	13.156	.000	.018	13.54	21.46
	1979	292.522	20357.9	20357.9	1742.43	49.78	20.909	14.563	.000	.188	14.37	20.63
SB No. 25	1979	292.522	20357.9	20357.9	1758.27	41.62	23.621	12.174	.000	.203	14.37	27.88
	1980	318.849	21016.9	21016.9	1915.31	41.77	26.934	13,319	.000	.237	15.17	30.68
	1981	347.545	21697.2	21697.2	2065.31	46.34	28.707	16.105	.000	.273	16.02	28.55
	1982	378.824	22399.5	22399.5	2225.31	51.69	30.264	19.582	.000	.314	16.91	26.14
Byers												
W/O SB No. 25	1978	10.452	339.4	348.2	1605.83	41.23	.129	.431	.003	.000	30.02	11.35
	1979	10.778	328.3	339.4	1718.24	39.86	.154	.430	.003	.000	31.76	11.35
SB No. 25	1979	10.778	328.3	339.4	1747.15	39.61	.166	.427	.003	.000	31.76	12.35
	1980	11.101	317.6	328.4	1887.15	41.16	.163	.457	.003	.000	33.80	12.05
	1981	11.433	307.2	317.7	2037.15	41.29	.175	.472	.004	.000	35.99	13.35
	1982	11.776	297.1	307.3	2197.15	42.52	.174	.501	.004	.000	38.32	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ARCHULETA												
Archuleta												
W/O SB No. 25	1978	$ 24.374	869.8	869.8	$1243.79	31.59	$ .312	$ .770	$ .006	$ .002	28.02	11.35
	1979	27.329	894.3	894.3	1330.86	31.76	.322	.868	.006	.000	30.56	11.35
SB No. 25	1979	27.329	894.3	894.3	1400.00	33.14	.346	.906	.006	.000	30.56	11.69
	1980	28.000	919.5	919.5	1600.00	34.90	.494	.977	.006	.000	30.45	15.40
	1981	28.688	945.4	945.4	1800.00	40.39	.543	1.159	.005	.000	30.34	14.23
	1982	29.392	972.0	972.0	1960.00	45.53	.567	1.338	.005	.000	30.24	12.81
BACA												
Walsh												
W/O SB No. 25	1978	11.334	474.0	476.8	1401.79	39.92	.216	.452	.008	.000	23.77	11.35
	1979	12.487	396.7	474.0	1499.92	39.79	.214	.497	.008	.000	26.34	11.35
SB No. 25	1979	12.487	396.7	474.0	1531.84	36.26	.273	.453	.008	.000	26.34	15.91
	1980	12.500	332.0	400.9	1775.41	38.72	.228	.484	.010	.000	31.18	14.67
	1981	12.513	277.9	335.5	1925.41	38.02	.170	.476	.011	.000	37.29	13.35
	1982	12.525	232.6	280.8	2085.41	35.99	.135	.451	.012	.000	44.60	13.35
Pritchett												
W/O SB No. 25	1978	3.951	94.1	112.3	1802.44	38.74	.049	.153	.002	.000	35.18	11.35
	1979	3.884	85.0	97.1	1928.61	37.57	.041	.146	.002	.000	39.99	11.35
SB No. 25	1979	3.884	85.0	97.1	1930.19	36.88	.044	.143	.002	.000	39.99	12.35
	1980	3.900	76.8	85.3	2070.19	35.05	.040	.137	.003	.000	45.72	13.35
	1981	3.916	69.4	77.1	2220.19	34.60	.036	.136	.003	.000	50.81	13.35
	1982	3.932	62.7	69.6	2380.19	34.09	.032	.134	.003	.000	56.47	13.35
Springfield												
W/O SB No. 25	1978	10.449	516.6	516.6	1389.31	39.69	.303	.415	.007	.013	20.23	14.77
	1979	10.879	493.2	516.6	1486.56	42.47	.306	.462	.007	.000	21.06	13.94
SB No. 25	1979	10.879	493.2	516.6	1518.21	35.93	.393	.391	.007	.000	21.06	21.19
	1980	10.900	470.9	493.6	1658.21	36.17	.424	.394	.007	.000	22.08	23.77
	1981	10.921	449.6	471.2	1808.21	40.57	.409	.443	.008	.000	23.18	21.39
	1982	10.943	429.3	449.9	1968.21	45.72	.385	.500	.008	.000	24.32	18.73
Vilas												
W/O SB No. 25	1978	3.791	92.7	92.7	2147.15	41.10	.043	.156	.002	.000	40.89	11.35
	1979	5.509	89.0	92.7	2297.45	32.46	.034	.179	.002	.000	59.43	11.35
SB No. 25	1979	5.509	89.0	92.7	2276.75	31.72	.036	.175	.002	.000	59.43	12.35
	1980	5.525	85.4	89.0	2416.75	32.05	.038	.177	.002	.000	62.06	13.35
	1981	5.541	81.9	85.4	2566.75	32.82	.037	.182	.002	.000	64.86	13.35
	1982	5.557	78.5	81.9	2726.75	33.60	.037	.187	.002	.000	67.81	13.35
Campo												
W/O SB No. 25	1978	2.850	134.0	135.0	1379.32	39.41	.074	.112	.003	.000	21.11	13.89
	1979	2.907	122.4	134.0	1475.87	42.17	.075	.123	.003	.000	21.69	13.31
SB No. 25	1979	2.907	122.4	134.0	1508.28	35.70	.098	.104	.003	.000	21.69	20.56
	1980	2.920	111.8	122.7	1648.28	35.95	.097	.105	.003	.000	23.79	22.06
	1981	2.933	102.1	112.1	1800.00	40.39	.083	.118	.004	.000	26.17	18.40
	1982	2.946	93.2	102.4	1960.00	45.53	.067	.134	.004	.000	28.78	14.27

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BENT												
Las Animas												
W/O SB No. 25	1978	$ 11.937	979.1	1020.7	$1340.79	38.31	$ .911	$ .457	$ .041	$ .000	11.69	23.31
	1979	12.597	971.2	990.3	1434.65	40.99	.904	.516	.041	.000	12.72	22.28
SB No. 25	1979	12.597	971.2	990.3	1470.72	34.81	1.018	.438	.041	.000	12.72	29.53
	1980	12.800	963.4	971.2	1653.00	36.05	1.144	.461	.042	.000	13.18	32.67
	1981	13.007	955.7	963.4	1803.00	40.45	1.211	.526	.042	.000	13.50	31.07
	1982	13.217	948.1	955.7	1963.00	45.60	1.273	.603	.042	.000	13.83	29.22
McClave												
W/O SB No. 25	1978	7.214	204.0	206.2	1605.14	34.65	.081	.250	.005	.000	34.98	11.35
	1979	8.478	203.3	204.0	1717.50	32.46	.075	.275	.005	.000	41.56	11.35
SB No. 25	1979	8.478	203.3	204.0	1735.57	32.20	.081	.273	.005	.000	41.56	12.35
	1980	8.550	202.6	203.3	1875.57	33.85	.092	.289	.005	.000	42.06	13.35
	1981	8.623	201.9	202.6	2025.57	36.23	.098	.312	.005	.000	42.56	13.35
	1982	8.697	201.2	201.9	2185.57	38.73	.104	.337	.005	.000	43.07	13.35
BOULDER												
St. Vrain Valley												
W/O SB No. 25	1978	221.633	13795.3	13795.3	1430.27	40.86	10.674	9.057	.000	.000	16.07	18.93
	1979	260.550	13851.6	13851.6	1530.39	43.73	9.806	11.393	.000	.000	18.81	16.19
SB No. 25	1979	260.550	13851.6	13851.6	1559.94	36.92	11.988	9.620	.000	.000	18.81	23.44
	1980	300.000	13908.1	13908.1	1699.94	37.08	12.520	11.123	.000	.000	21.57	24.28
	1981	345.423	13964.8	13964.8	1849.94	41.51	11.497	14.337	.000	.000	24.74	19.83
	1982	397.724	14021.7	14021.7	2009.94	46.69	9.614	18.569	.000	.000	28.36	14.69
Boulder Valley												
W/O SB No. 25	1978	442.386	21443.4	21828.8	1639.12	46.83	15.062	20.718	.000	.000	20.27	14.73
	1979	483.836	20756.3	21443.4	1753.86	50.11	13.364	24.245	.000	.000	22.56	12.44
SB No. 25	1979	483.836	20756.3	21443.4	1768.31	41.85	17.668	20.250	.000	.000	22.56	19.69
	1980	495.000	20091.2	20763.6	1925.47	41.99	19.192	20.788	.000	.000	23.84	22.01
	1981	506.421	19447.4	20098.3	2075.47	46.57	18.131	23.582	.000	.000	25.20	19.37
	1982	518.106	18824.2	19454.3	2235.47	51.93	16.586	26.904	.000	.000	26.63	16.42
CHAFFEE												
Buena Vista												
W/O SB No. 25	1978	20.234	1095.1	1159.6	1216.82	35.36	.696	.716	.000	.000	17.45	17.55
	1979	19.538	1142.3	1142.3	1302.00	37.20	.760	.727	.000	.007	17.10	17.90
SB No. 25	1979	19.538	1142.3	1142.3	1400.00	33.14	.952	.647	.000	.008	17.10	25.15
	1980	20.000	1191.5	1191.5	1600.00	34.90	1.208	.698	.000	.010	16.79	29.06
	1981	20.473	1242.8	1242.8	1800.00	40.39	1.410	.827	.000	.011	16.47	28.10
	1982	20.957	1296.3	1293.6	1960.00	45.53	1.587	.954	.000	.013	16.17	26.88
Salida												
W/O SB No. 25	1978	25.785	1391.1	1436.8	1174.47	33.56	.822	.865	.011	.000	17.95	17.05
	1979	27.166	1381.5	1403.1	1256.68	35.91	.788	.975	.011	.000	19.36	15.64
SB No. 25	1979	27.166	1381.5	1403.1	1400.00	33.14	1.064	.900	.011	.000	19.36	22.89
	1980	28.000	1372.0	1381.5	1600.00	34.90	1.233	.977	.012	.000	20.27	25.58
	1981	28.859	1362.6	1372.0	1800.00	40.39	1.304	1.166	.012	.000	21.03	23.54
	1982	29.745	1353.3	1362.6	1960.00	45.53	1.316	1.354	.012	.000	21.83	21.22

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CHEYENNE												
Kit Carson												
W/O SB No. 25	1978	$ 8.261	116.6	119.4	$2920.61	37.28	$ .041	$ .308	$ .005	$ .000	69.19	11.35
	1979	7.797	113.7	116.6	3125.05	39.95	.053	.312	.005	.000	66.87	11.35
SB No. 25	1979	7.797	113.7	116.6	3050.00	38.50	.055	.300	.005	.000	66.87	12.35
	1980	7.900	110.9	113.7	3190.00	38.52	.058	.304	.005	.000	69.46	13.35
	1981	8.004	108.2	110.9	3340.00	39.06	.058	.313	.005	.00	72.15	13.35
	1982	8.109	105.6	108.2	3500.00	39.65	.057	.321	.005	.000	74.93	13.35
Cheyenne Wells												
W/O SB No. 25	1978	13.044	263.3	284.6	1689.30	29.54	.095	.385	.005	.000	45.83	11.35
	1979	12.639	260.1	269.3	1807.55	31.02	.095	.392	.005	.000	46.93	11.35
SB No. 25	1979	12.639	260.1	269.3	1819.31	30.69	.102	.388	.005	.000	46.93	12.35
	1980	12.800	256.9	260.1	1959.31	31.32	.109	.401	.005	.000	49.21	13.35
	1981	12.963	253.7	256.9	2109.31	33.06	.113	.429	.006	.000	50.46	13.35
	1982	13.129	250.5	253.7	2269.31	34.86	.118	.458	.006	.000	51.75	13.35
Arapahoe												
W/O SB No. 25	1978	4.395	69.8	70.6	2823.65	3929	.027	.173	.002	.000	62.22	11.35
	1979	4.309	60.1	69.8	3021.31	41.34	.033	.178	.002	.000	61.73	11.35
SB No. 25	1979	4.309	60.1	69.8	2954.65	39.89	.034	.172	.002	.000	61.73	12.35
	1980	4.400	51.7	60.5	3206.40	37.27	.030	.164	.002	.000	72.69	13.35
	1981	4.493	44.5	52.1	3356.40	33.70	.023	.151	.003	.000	86.24	13.35
	1982	4.589	38.3	44.8	3516.40	30.39	.018	.139	.003	.000	102.34	13.35
CLEAR CREEK												
Clear Creek												
W/O SB No. 25	1978	52.915	1153.0	1153.0	1636.29	28.58	.374	1.513	.000	.000	45.89	11.35
	1979	61.239	1233.5	1233.5	1750.83	28.70	.402	1.758	.000	.030	49.65	11.35
SB No. 25	1979	61.239	1233.5	1233.5	1770.87	28.56	.435	1.749	.000	.033	49.65	12.35
	1980	64.100	1319.6	1319.6	1977.71	31.94	.563	2.047	.000	.039	48.58	13.35
	1981	67.095	1411.7	1411.7	2127.71	34.95	.659	2.345	.000	.045	47.53	13.35
	1982	70.230	1510.2	1510.2	2287.71	38.22	.771	2.684	.000	.051	46.50	13.35
CONEJOS												
North Conejos												
W/O SB No. 25	1978	7.397	1184.1	1212.4	1199.42	34.27	1.201	.253	.057	.000	6.10	28.90
	1979	7.692	1132.3	1184.1	1283.38	36.67	1.238	.282	.058	.000	6.50	28.50
SB No. 25	1979	7.692	1132.3	1184.1	1400.00	33.14	1.403	.255	.058	.000	6.50	35.75
	1980	7.700	1082.8	1133.1	1600.00	34.90	1.544	.269	.059	.000	6.80	39.05
	1981	7.708	1035.5	1083.5	1800.00	40.39	1.639	.311	.060	.000	7.11	37.46
	1982	7.716	990.3	1036.2	1960.00	45.53	1.680	.351	.061	.000	7.45	35.60
Sanford												
W/O SB No. 25	1978	2.593	323.5	339.5	1190.64	34.02	.316	.088	.016	.000	7.64	27.36
	1979	2.604	323.5	328.8	1273.98	36.40	.324	.095	.016	.000	7.92	27.08
SB No. 25	1979	2.604	323.5	328.8	1400.00	33.14	.374	.086	.016	.000	7.92	34.33
	1980	2.610	323.5	323.5	1600.00	34.90	.427	.091	.016	.000	8.07	37.78
	1981	2.616	323.5	323.5	1800.00	40.39	.477	.106	.016	.000	8.09	36.48
	1982	2.602	323.5	323.5	1960.00	45.53	.515	.119	.016	.000	8.11	34.94

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CONEJOS												
South Conejos												
W/O SB No. 25	1978	$ 4.772	750.0	782.1	$1181.08	33.75	$ .63	$ .161	$ .072	$ .000	6.10	28.90
	1979	4.610	706.1	750.0	1263.76	36.11	.781	.166	.073	.000	6.15	28.85
SB No. 25	1979	4.610	706.1	750.0	1400.00	33.14	.897	.153	.073	.000	6.15	36.10
	1980	4.625	664.8	707.0	1600.00	34.90	.970	.161	.073	.000	6.54	39.31
	1981	4.640	625.9	665.6	1800.00	40.39	1.011	.187	.074	.000	6.97	37.60
	1982	4.655	589.3	626.7	1960.00	45.53	1.016	.212	.075	.000	7.43	35.62
COSTILLA												
Centennial												
W/O SB No. 25	1978	11.402	617.8	617.8	1257.44	35.93	.367	.410	.043	.000	18.46	16.54
	1979	12.169	569.4	617.8	1345.46	38.44	.363	.468	.043	.000	19.70	15.30
SB No. 25	1979	12.169	569.4	617.8	1400.00	33.14	.462	.403	.043	.000	19.70	22.55
	1980	12.500	524.8	570.7	1600.00	34.90	.477	.436	.044	.000	21.90	23.95
	1981	12.840	483.7	526.0	1800.00	40.39	.428	.519	.045	.000	24.41	20.16
	1982	13.190	445.8	484.8	1960.00	45.53	.350	.601	.045	.000	27.21	15.84
Sierra Grande												
W/O SB No. 25	1978	13.919	281.3	281.3	1549.37	25.96	.075	.361	.009	.013	49.48	11.35
	1979	15.552	270.2	281.3	1657.83	24.88	.079	.387	.009	.000	55.29	11.35
SB No. 25	1979	15.552	270.2	281.3	1680.07	24.84	.086	.386	.009	.000	55.29	12.35
	1980	16.200	259.5	270.3	1820.07	24.84	.090	.402	.009	.000	59.93	13.35
	1981	16.875	249.2	259.6	1970.07	25.15	.087	.424	.009	.000	65.00	13.35
	1982	17.578	239.3	249.3	2130.07	25.40	.085	.447	.009	.000	70.50	13.35
CROWLEY												
Crowley												
W/O SB No. 25	1978	10.701	541.8	600.4	1272.01	36.34	.375	.389	.020	.000	17.82	17.18
	1979	10.259	508.0	550.1	1361.05	38.89	.350	.399	.021	.000	18.65	16.35
SB No. 25	1979	10.259	508.0	550.1	1403.67	33.22	.431	.341	.021	.000	18.65	23.60
	1980	10.515	476.3	508.7	1600.00	34.90	.447	.367	.022	.000	20.67	25.18
	1981	10.777	446.6	477.0	1800.00	40.39	.423	.435	.022	.000	22.60	21.97
	1982	11.046	418.8	447.2	1960.00	45.53	.374	.503	.023	.000	24.70	18.35
CUSTER												
Consolidated 1												
W/O SB No. 25	1978	11.509	230.9	230.9	1494.01	24.41	.064	.281	.003	.003	49.85	11.35
	1979	11.776	259.7	259.7	1598.59	28.20	.083	.332	.003	.013	45.34	11.35
SB No. 25	1979	11.776	259.7	259.7	1624.12	28.15	.090	.331	.003	.014	45.34	12.35
	1980	12.070	292.1	292.1	1764.12	32.27	.126	.389	.002	.017	41.32	13.35
	1981	12.371	328.5	328.5	1914.12	37.52	.165	.464	.001	.021	37.66	13.35
	1982	12.680	369.4	369.4	2074.12	43.51	.215	.552	.001	.026	34.32	13.35
DELTA												
Delta												
W/O SB No. 25	1978	59.031	3924.2	4019.9	1216.83	34.77	2.839	2.052	.102	.000	14.68	20.32
	1979	70.889	3905.6	3949.9	1302.01	37.20	2.506	2.637	.103	.000	17.95	17.05
SB No. 25	1979	70.889	3905.6	3949.9	1400.00	33.14	3.181	2.349	.103	.000	17.95	24.30
	1980	78.000	3887.1	3905.6	1600.00	34.90	3.527	2.722	.104	.000	19.97	25.88
	1981	85.824	3868.7	3887.1	1800.00	40.39	3.531	3.466	.104	.000	22.08	22.49
	1982	94.433	3850.4	3868.7	1960.00	45.53	3.283	4.299	.105	.000	24.41	18.64

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
DENVER												
Denver												
W/O SB No. 25	1978	$ 2023.198	65460.4	67999.4	$1968.38	48.54	$ 35.644	$ 98.205	$2.769	$ .000	29.75	11.35
	1979	2099.145	62835.4	65460.4	2106.17	48.51	36.042	101.829	2.816	.000	32.07	11.35
SB No. 25	1979	2099.145	62835.4	65460.4	2098.79	46.21	40.387	97.001	2.816	.000	32.07	13.35
	1980	2132.900	60315.7	62870.5	2313.43	46.94	45.336	100.110	2.865	.000	33.93	15.36
	1981	2167.198	57897.1	60349.4	2463.43	51.41	37.240	111.426	2.912	.000	35.91	12.00
	1982	2202.049	55575.5	57929.4	2623.43	51.08	39.501	112.473	2.958	.000	38.01	13.35
DOLORES												
Dolores												
W/O SB No. 25	1978	8.116	401.1	406.9	1377.16	39.35	.241	.319	.000	.003	19.94	15.06
	1979	8.106	359.5	401.1	1473.56	42.10	.250	.341	.000	.000	20.21	14.79
SB No. 25	1979	8.106	359.5	401.1	1510.09	35.74	.316	.290	.000	.000	20.21	22.04
	1980	8.106	322.2	360.9	1650.09	35.99	.304	.292	.000	.000	22.46	23.39
	1981	8.106	288.8	323.5	1800.09	40.39	.255	.327	.000	.000	25.06	19.51
	1982	8.106	258.9	290.0	1960.09	45.53	.199	.369	.000	.000	27.95	15.10
DOUGLAS												
Douglas												
W/O SB No. 25	1978	96.940	5211.3	5211.3	1434.79	40.99	3.503	3.974	.000	.269	18.60	16.40
	1979	105.372	5714.5	5714.5	1535.23	43.86	4.151	4.622	.000	.199	18.44	16.56
SB No. 25	1979	105.372	5714.5	5714.5	1563.93	37.02	5.037	3.900	.000	.217	18.44	23.81
	1980	113.900	6266.3	6266.3	1703.93	37.16	6.444	4.233	.000	.259	18.18	27.67
	1981	123.119	6871.4	6871.4	1853.93	41.60	7.618	5.121	.000	.309	17.92	26.65
	1982	133.084	7534.9	7534.9	2013.93	46.78	8.949	6.226	.000	.368	17.66	25.39
EAGLE												
Eagle												
W/O SB No. 25	1978	96.818	1664.1	1677.7	2150.28	31.33	.574	3.034	.006	.000	57.71	11.35
	1979	110.303	1727.0	1727.0	2300.80	30.59	.600	3.374	.005	.011	63.87	11.35
W/O SB No. 25	1979	110.303	1727.0	1727.0	2281.82	29.94	.639	3.302	.005	.012	63.87	12.35
	1980	115.000	1792.3	1792.3	2421.82	31.24	.748	3.593	.003	.013	64.16	13.35
	1981	119.897	1860.1	1860.1	2571.82	33.05	.821	3.963	.002	.014	64.46	13.35
	1982	125.003	1930.5	1930.5	2731.82	34.98	.901	4.372	.001	.016	64.75	13.35
ELBERT												
Elizabeth												
W/O SB No. 25	1978	9.105	669.5	669.5	1425.69	47.78	.519	.435	.000	.007	13.60	21.40
	1979	10.221	753.8	753.8	1525.49	43.59	.704	.445	.000	.037	13.56	21.44
SB No. 25	1979	10.221	753.8	753.8	1554.73	36.80	.796	.376	.000	.040	13.56	28.69
	1980	11.242	848.7	848.7	1694.73	36.96	1.023	.416	.000	.049	13.25	32.60
	1981	12.365	955.5	955.5	1844.73	41.39	1.251	.512	.000	.060	12.94	31.63
	1982	13.601	1075.7	1075.7	2004.73	46.57	1.523	.633	.000	.073	12.64	30.41
Kiowa												
W/O SB No. 25	1978	4.691	159.6	159.6	1834.79	45.04	.082	.211	.000	.005	29.39	11.35
	1979	6.303	168.3	168.3	1963.23	40.23	.077	.254	.000	.003	37.45	11.35
SB No. 25	1979	6.303	168.3	168.3	1967.42	39.51	.082	.249	.000	.003	37.45	12.35
	1980	7.563	177.5	177.5	2107.42	37.66	.089	.285	.000	.003	42.61	13.35
	1981	9.075	187.2	187.2	2257.42	36.51	.091	.331	.000	.004	48.48	13.35
	1980	10.890	197.4	197.4	2417.42	35.29	.093	.384	.000	.004	55.16	13.35

		AV	ADA	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ELBERT												
Big Sandy												
W/O SB No. 25	1978	$ 5.489	257.3	283.0	$1405.24	40.15	$ .177	$ .220	$ .003	$ .000	19.40	15.60
	1979	5.615	262.2	267.5	1503.61	42.96	.161	.241	.003	.000	20.99	14.01
SB No. 25	1979	5.615	262.2	267.5	1534.45	36.32	.207	.204	.003	.000	20.99	21.26
	1980	5.615	267.2	267.2	1674.45	36.52	.242	.205	.003	.000	21.01	24.84
	1981	5.615	272.3	272.3	1824.45	40.93	.267	.230	.003	.000	20.62	23.95
	1982	5.615	277.5	277.5	1984.45	46.10	.292	.259	.003	.000	20.23	22.82
Elbert												
W/O SB No. 25	1978	2.160	146.9	154.0	1390.18	39.72	.128	.086	.000	.000	14.02	20.98
	1979	2.125	161.1	161.1	1487.49	42.50	.149	.090	.000	.005	13.19	21.81
SB No. 25	1979	2.125	161.1	161.1	1520.49	35.99	.168	.076	.000	.006	13.19	29.06
	1980	2.150	176.7	176.7	1660.49	36.22	.216	.078	.000	.007	12.17	33.68
	1981	2.175	193.8	193.8	1810.49	40.62	.263	.088	.000	.009	11.22	33.35
	1982	2.200	212.6	212.6	1970.49	45.77	.318	.101	.000	.010	10.35	32.70
Agate												
W/O SB No. 25	1978	5.095	41.0	48.4	2786.03	23.89	.013	.122	.000	.000	105.27	11.35
	1979	4.914	41.2	43.1	2981.05	23.78	.012	.117	.001	.000	114.01	11.35
SB No. 25	1979	4.914	41.2	43.1	2914.99	23.07	.012	.113	.001	.000	114.01	12.35
	1980	4.938	41.4	41.4	3520.96	26.55	.015	.131	.001	.000	119.28	13.35
	1981	4.962	41.6	41.6	3670.96	27.68	.015	.137	.001	.000	119.29	13.35
	1982	4.987	41.8	41.8	3830.96	28.88	.016	.144	.001	.000	119.31	13.35
EL PASO												
Calhan												
W/O SB No. 25	1978	3.781	288.0	288.9	1384.61	39.56	.250	.150	.003	.000	13.09	21.91
	1979	3.932	286.0	288.0	1481.53	42.33	.260	.166	.003	.000	13.65	21.35
SB No. 25	1979	3.932	286.0	288.0	1515.79	35.88	.295	.141	.003	.000	13.65	28.60
	1980	3.950	284.0	286.0	1655.79	36.11	.331	.143	.003	.000	13.81	32.04
	1981	3.968	282.0	284.0	1805.79	40.52	.352	.161	.003	.000	13.97	30.60
	1982	3.987	280.0	282.0	1965.79	45.66	.372	.182	.003	.000	14.14	28.91
Harrison												
W/O SB No. 25	1978	78.091	6438.9	6438.9	1292.54	36.93	5.439	2.884	.012	.000	12.13	22.87
	1979	82.419	6615.6	6615.6	1383.02	39.51	5.893	3.257	.009	.000	12.46	22.54
SB No. 25	1979	82.419	6615.6	6615.6	1422.32	33.66	6.635	2.775	.009	.000	12.46	29.79
	1980	86.000	6797.1	6797.1	1600.00	34.90	7.874	3.001	.005	.000	12.65	33.20
	1981	89.736	6983.6	6983.6	1800.00	40.39	8.946	3.624	.002	.000	12.85	31.72
	1982	93.635	7175.2	7175.2	1960.00	45.53	9.800	4.263	.000	.000	13.05	30.00
Widefield												
W/O SB No. 25	1978	49.927	6882.3	7020.0	1172.68	33.51	6.559	1.673	.038	.000	7.11	27.89
	1979	53.898	6820.2	6896.6	1254.77	35.85	6.721	1.932	.040	.000	7.82	27.18
SB No. 25	1979	53.898	6820.2	6896.6	1400.00	33.14	7.869	1.786	.040	.000	7.82	34.43
	1980	56.500	6758.7	6820.4	1600.00	34.90	8.941	1.972	.042	.000	8.28	37.57
	1981	59.228	6697.8	6758.9	1800.00	40.39	9.774	2.392	.043	.000	8.76	35.81
	1982	62.087	6637.4	6698.0	1960.00	45.53	10.301	2.827	.044	.000	9.27	33.78

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO												
Fountain												
W/O SB No. 25	1978	$ 14.012	3147.4	3177.5	$1165.95	33.31	$ 3.238	$ .467	$ .009	$ .000	4.41	30.59
	1979	15.951	3059.3	3147.4	1247.57	35.64	3.358	.569	.009	.000	5.07	29.93
SB No. 25	1979	15.951	3059.3	3147.4	1400.00	33.14	3.878	.529	.009	.000	5.07	37.18
	1980	17.490	2973.7	3060.1	1600.00	34.90	4.286	.610	.011	.000	5.72	40.13
	1981	19.177	2890.5	2974.5	1800.00	40.39	4.580	.774	.013	.000	6.45	38.12
	1982	21.027	2809.6	2891.3	1960.00	45.53	4.710	.957	.014	.000	7.27	35.78
Colorado Springs												
W/O SB No. 25	1978	538.784	31580.2	31791.7	1390.32	39.72	22.798	21.402	.207	.000	16.95	18.05
	1979	566.723	30666.0	31580.2	1487.64	42.50	22.892	24.088	.211	.000	17.95	17.05
SB No. 25	1979	566.723	30666.0	31580.2	1520.02	35.98	27.614	20.389	.211	.000	17.95	24.30
	1980	596.111	29778.3	30674.8	1660.02	36.21	29.338	21.582	.228	.000	19.43	26.42
	1981	627.023	28916.3	29786.9	1810.02	40.61	28.451	25.464	.244	.000	21.05	23.52
	1982	659.537	28079.3	28924.6	1970.02	45.76	26.801	30.181	.261	.000	22.80	20.25
Cheyenne Mountain												
W/O SB. No. 25	1978	55.980	1799.8	1860.0	1972.23	48.56	.950	2.710	.000	.000	30.10	11.35
	1979	59.490	1901.2	1901.2	2110.29	49.49	1.068	2.944	.000	.037	31.29	11.35
SB No. 25	1979	59.490	1901.2	1901.2	2136.31	48.95	1.149	2.912	.000	.041	31.29	12.35
	1980	63.230	2008.3	2008.3	2276.31	49.65	1.432	3.139	.000	.046	31.48	14.37
	1981	67.205	2121.4	2121.4	2426.31	54.44	1.489	3.659	.000	.051	31.68	12.89
	1982	71.430	2240.9	2240.9	2586.31	57.19	1.711	4.085	.000	.058	31.88	13.35
Manitou Springs												
W/O SB No. 25	1978	19.394	1076.4	1090.0	1374.86	39.28	.737	.762	.003	.000	17.79	17.21
	1979	20.221	1093.4	1093.4	1471.10	42.03	.759	.850	.003	.000	18.49	16.51
SB No. 25	1979	20.221	1093.4	1093.4	1505.13	35.62	.925	.720	.003	.000	18.49	23.76
	1980	21.060	1110.7	1110.7	1645.13	35.88	1.072	.756	.002	.000	18.96	26.89
	1981	21.934	1128.3	1128.3	1800.00	40.39	1.145	.886	.002	.000	19.44	25.13
	1982	22.845	1146.2	1146.2	1960.00	45.53	1.206	1.040	.002	.000	19.93	23.12
Academy												
W/O SB No. 25	1978	53.348	4389.9	4389.9	1182.90	33.80	3.390	1.803	.000	.000	12.15	22.85
	1979	61.162	4641.2	4641.2	1265.70	36.16	3.663	2.212	.000	.057	13.13	21.82
SB No. 25	1979	61.162	4641.2	4641.2	1400.00	33.14	4.471	2.027	.000	.067	13.18	29.07
	1980	67.210	4906.9	4906.9	1600.00	34.90	5.506	2.345	.000	.081	13.70	32.15
	1981	73.856	5187.8	5187.8	1800.00	40.39	6.355	2.983	.000	.096	14.24	30.33
	1982	81.158	5484.8	5484.8	1960.00	45.53	7.055	3.695	.000	.111	14.80	28.25
Ellicott												
W/O SB No. 25	1978	4.216	348.8	348.8	1304.70	37.28	.298	.157	.002	.001	12.09	22.91
	1979	4.562	371.0	371.0	1396.03	39.89	.336	.182	.001	.006	12.30	22.70
SB No. 25	1979	4.562	371.0	371.0	1430.00	33.85	.376	.154	.001	.007	12.30	29.95
	1980	4.925	394.6	394.6	1600.00	34.90	.459	.172	.001	.008	12.48	33.37
	1981	5.317	419.7	419.7	1800.00	40.39	.541	.215	.000	.010	12.67	31.90
	1982	5.741	446.4	446.4	1960.00	45.53	.614	.261	.000	.011	12.86	30.19

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO												
Peyton												
W/O SB No. 25	1978	$ 2.827	197.8	200.2	$1624.92	46.43	$ .194	$ .131	$ .001	$ .000	14.12	20.88
	1979	2.868	201.6	201.6	1738.66	49.68	.208	.142	.001	.000	14.23	20.77
SB No. 25	1979	2.868	201.6	201.6	1748.20	41.38	.234	.119	.001	.000	14.23	28.02
	1980	2.900	205.5	205.5	1960.45	42.76	.279	.124	.001	.000	14.11	31.74
	1981	2.932	209.5	209.5	2110.45	47.35	.303	.139	.000	.000	14.00	30.57
	1982	2.964	213.6	213.6	2270.45	52.74	.329	.156	.000	.000	13.88	29.17
Hanover												
W/O SB No. 25	1978	4.346	58.1	60.5	2062.34	24.79	.017	.108	.000	.000	71.83	11.35
	1979	4.277	61.4	61.4	2206.70	27.24	.019	.117	.000	.001	69.66	11.35
SB No. 25	1979	4.277	61.4	61.4	2195.40	26.77	.020	.114	.000	.001	69.66	12.35
	1980	4.278	64.9	64.9	2335.40	29.46	.026	.126	.000	.002	65.92	13.35
	1981	4.279	68.6	68.6	2485.40	32.82	.030	.140	.000	.002	62.37	13.35
	1982	4.279	72.5	72.5	2645.40	36.56	.035	.156	.000	.002	59.02	13.35
Lewis-Palmer												
W/O SB No. 25	1978	22.200	1068.4	1068.4	1451.49	43.15	.593	.959	.000	.000	20.78	14.22
	1979	23.748	1165.0	1165.0	1553.09	44.37	.756	1.054	.000	.037	20.38	14.62
SB No. 25	1979	23.748	1165.0	1165.0	1581.76	37.44	.954	.889	.000	.041	20.38	21.87
	1980	25.360	1270.3	1270.3	1721.76	37.55	1.235	.952	.000	.048	19.96	25.89
	1981	27.081	1385.1	1385.1	1871.76	42.00	1.455	1.137	.000	.057	19.55	25.02
	1982	28.919	1510.3	1510.3	2031.76	47.20	1.704	1.365	.000	.068	19.15	23.90
Falcon												
W/O SB No. 25	1978	13.340	1057.2	1057.2	1428.22	40.81	.966	.544	.000	.056	12.62	22.38
	1979	15.279	1167.2	1167.2	1528.20	43.66	1.117	.667	.000	.045	13.09	21.91
SB No. 25	1979	15.279	1167.2	1167.2	1558.28	36.88	1.255	.564	.000	.049	13.09	29.16
	1980	17.325	1288.6	1288.6	1698.28	37.04	1.547	.642	.000	.059	13.44	32.41
	1981	19.645	1422.6	1422.6	1848.28	41.47	1.815	.815	.000	.070	13.81	30.76
	1982	22.277	1570.5	1570.5	2008.28	46.65	2.115	1.039	.000	.085	14.18	28.87
Edison												
W/O SB No. 25	1978	1.834	28.6	29.9	2753.62	37.87	.013	.069	.001	.000	61.35	11.35
	1979	1.811	24.3	28.6	2946.37	39.46	.013	.071	.001	.000	63.33	11.35
SB No. 25	1979	1.811	24.3	28.6	2879.73	38.05	.013	.069	.001	.000	63.33	12.35
	1980	1.812	20.6	24.5	3019.73	34.59	.011	.063	.001	.000	73.96	13.35
	1981	1.813	17.5	20.8	3169.73	31.54	.009	.057	.001	.000	87.16	13.35
	1982	1.814	14.9	17.7	3329.73	28.68	.007	.052	.001	.000	102.73	13.35
Miami-Yoder												
W/O SB No. 25	1978	3.455	134.1	152.8	1649.71	47.13	.089	.163	.000	.000	22.61	12.39
	1979	3.634	129.7	138.9	1765.19	47.05	.074	.171	.000	.000	26.17	11.35
SB No. 25	1979	3.634	129.7	138.9	1774.99	42.01	.094	.153	.000	.000	26.17	16.08
	1980	3.785	125.4	129.7	1914.99	41.77	.090	.158	.000	.000	29.18	16.67
	1981	3.942	121.2	125.4	2064.99	46.33	.076	.183	.001	.000	31.43	13.14
	1982	4.106	117.1	121.2	2224.99	47.12	.076	.193	.001	.000	33.87	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
FREMONT												
Canon City												
W/O SB No. 25	1978	$ 40.620	3262.4	3303.1	$1283.57	36.67	$ 2.750	$ 1.490	$ .028	$ .000	12.30	22.70
	1979	44.151	3291.5	3291.5	1373.42	39.24	2.788	1.733	.028	.000	13.41	21.59
SB No. 25	1979	44.151	3291.5	3291.5	1413.48	33.46	3.175	1.477	.028	.000	13.41	28.84
	1980	45.152	3320.9	3320.9	1600.00	34.90	3.738	1.576	.028	.000	13.60	32.25
	1981	46.175	3350.6	3350.6	1800.00	40.39	4.166	1.865	.027	.000	13.78	30.79
	1982	47.222	3380.6	3380.6	1960.00	45.53	4.476	2.150	.026	.000	13.97	29.08
Florence												
W/O SB No. 25	1978	24.869	1540.1	1598.9	1197.37	34.21	1.064	.851	.023	.000	15.55	19.45
	1979	27.992	1513.5	1550.8	1281.19	36.61	.962	1.025	.024	.000	18.05	16.95
SB No. 25	1979	27.992	1513.5	1550.8	1400.00	33.14	1.244	.928	.024	.000	18.05	24.20
	1980	28.112	1487.4	1513.7	1600.00	34.90	1.441	.981	.025	.000	18.57	27.28
	1981	28.232	1461.8	1487.6	1800.00	40.39	1.537	1.140	.025	.000	18.98	25.59
	1982	28.353	1436.6	1461.9	1960.00	45.53	1.575	1.291	.026	.000	19.39	23.66
Cotopaxi												
W/O SB No. 25	1978	6.524	163.0	163.0	1959.53	39.43	.063	.257	.000	.000	40.03	11.35
	1979	7.356	185.3	185.3	2096.70	41.07	.086	.302	.000	.014	39.70	11.35
SB No. 25	1979	7.356	185.3	185.3	2097.97	40.31	.092	.297	.000	.015	39.70	12.35
	1980	7.425	210.7	210.7	2237.97	46.06	.130	.342	.000	.018	35.24	13.35
	1981	7.495	239.6	239.6	2387.97	53.58	.171	.402	.000	.022	31.28	13.29
	1982	7.566	272.5	272.5	2547.97	59.19	.246	.448	.000	.026	27.77	15.28
GARFIELD												
Roaring Fork												
W/O SB No. 25	1978	64.248	3020.6	3021.7	1225.32	35.98	1.391	2.311	.000	.000	21.96	13.74
	1979	71.730	3022.9	3022.9	1255.24	35.78	1.228	2.567	.000	.000	23.73	11.35
SB No. 25	1979	71.730	3022.9	3022.9	1400.00	33.14	1.855	2.377	.000	.000	23.73	18.52
	1980	74.229	3025.2	3025.2	1600.00	34.90	2.250	2.590	.000	.000	24.54	21.31
	1981	76.815	3027.5	3027.5	1800.00	40.39	2.347	3.102	.000	.000	25.37	19.20
	1982	79.492	3029.8	3029.8	1960.00	45.53	2.319	3.619	.000	.000	26.24	16.81
Garfield												
W/O SB No. 25	1978	18.852	1466.9	1472.0	1433.82	40.97	1.338	.772	.012	.000	12.61	22.19
	1979	21.168	1600.6	1600.6	1590.04	45.43	1.583	.962	.009	.053	13.22	21.78
SB No. 25	1979	21.168	1600.6	1600.6	1562.29	36.98	1.718	.783	.009	.056	13.22	29.03
	1980	21.897	1746.5	1746.5	1702.29	37.13	2.160	.813	.006	.067	12.54	33.31
	1981	22.651	1905.7	1905.7	1852.29	41.56	2.589	.941	.003	.079	11.89	32.68
	1982	23.431	2079.4	2079.4	2012.29	46.74	3.089	1.095	.000	.094	11.27	31.78
Grand Valley												
W/O SB No. 25	1978	3.929	150.5	163.6	2082.80	58.90	.109	.231	.001	.000	24.01	11.35
	1979	3.967	158.9	158.9	2228.60	61.37	.111	.243	.001	.003	24.96	11.35
SB No. 25	1979	3.967	158.9	158.9	2211.16	52.34	.144	.208	.001	.003	24.96	17.29
	1980	3.967	167.8	167.8	2351.16	51.28	.191	.203	.001	.004	23.64	22.21
	1981	3.967	177.2	177.2	2501.16	56.12	.221	.223	.001	.004	22.39	22.18
	1982	3.967	187.1	187.1	2661.16	61.82	.253	.245	.001	.005	21.20	21.85

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GILPIN												
Gilpin County												
W/O SB No. 25	1978	$ 7.376	205.8	205.8	$2487.99	52.72	$ .123	$ .389	$ .000	$ .000	35.84	11.35
	1979	7.416	222.8	222.8	2662.15	59.64	.151	.442	.000	.011	33.28	11.35
SB No. 25	1979	7.416	222.8	222.8	2525.18	55.33	.152	.410	.000	.011	33.28	12.35
	1980	7.447	241.2	241.2	2665.18	58.13	.210	.433	.000	.012	30.87	14.98
	1981	7.478	261.1	261.1	2815.18	63.16	.263	.472	.000	.014	28.64	15.93
	1982	7.510	282.6	282.6	2975.18	69.11	.322	.519	.000	.016	26.57	16.48
GRAND												
West Grand												
W/O SB No. 25	1978	51.447	423.8	441.5	1816.97	14.24	.070	.732	.000	.000	116.53	11.35
	1979	52.137	435.0	435.0	1944.16	14.82	.073	.773	.000	.000	119.85	11.35
SB No. 25	1979	52.137	435.0	435.0	1928.54	14.70	.073	.766	.000	.000	119.85	11.35
	1980	53.000	446.5	446.5	2068.54	15.91	.081	.843	.000	.000	118.70	11.35
	1981	53.878	458.3	458.3	2218.54	17.21	.090	.927	.000	.000	117.56	11.35
	1982	54.770	470.4	470.4	2378.54	18.61	.099	1.020	.000	.000	116.43	11.35
East Grand												
W/O SB No. 25	1978	44.169	834.2	837.5	1774.70	27.69	.263	1.223	.002	.000	52.74	11.35
	1979	47.607	858.5	858.5	1898.93	28.43	.277	1.353	.002	.000	55.45	11.35
SB No. 25	1979	47.607	858.5	858.5	1901.70	28.05	.297	1.335	.002	.000	55.45	12.35
	1980	50.000	883.5	883.5	2082.51	29.77	.351	1.489	.002	.000	56.59	13.35
	1981	52.513	909.2	909.2	2232.51	31.40	.381	1.649	.001	.000	57.76	13.35
	1982	55.152	935.6	935.6	2392.51	33.09	.413	1.825	.001	.000	58.95	13.35
GUNNISON												
Gunnison Watershed												
W/O SB No. 25	1978	27.949	1292.0	1322.5	1419.14	40.55	.744	1.133	.003	.000	21.13	13.87
	1979	29.544	1319.4	1319.4	1518.48	43.39	.722	1.282	.003	.000	22.39	12.61
SB No. 25	1979	29.544	1319.4	1319.4	1544.29	36.55	.958	1.080	.003	.000	22.39	19.86
	1980	31.044	1347.4	1347.4	1684.29	36.73	1.129	1.140	.003	.000	23.04	22.81
	1981	32.620	1376.0	1376.0	1834.29	41.16	1.182	1.342	.002	.000	23.71	20.86
	1982	34.275	1405.2	1405.2	1994.29	46.32	1.215	1.588	.002	.000	24.39	18.66
HINSDALE												
Hinsdale												
W/O SB No. 25	1978	5.381	72.7	72.7	1296.90	15.19	.013	.082	.000	.003	74.02	11.35
	1979	6.090	70.8	72.7	1387.68	14.59	.012	.089	.000	.000	83.77	11.35
SB No. 25	1979	6.090	70.8	72.7	1400.00	14.72	.012	.090	.000	.000	83.77	11.35
	1980	6.290	68.9	70.8	1600.00	15.97	.013	.100	.000	.000	88.84	11.35
	1981	6.497	67.1	68.9	1800.00	17.05	.013	.111	.000	.000	94.24	11.35
	1982	6.710	65.3	67.1	1960.00	17.61	.013	.118	.000	.000	99.98	11.35
HUERFANO												
Huerfano												
W/O SB No. 25	1978	14.700	1050.8	1075.1	1373.99	40.60	.880	.596	.063	.000	13.67	21.33
	1979	11.015	1000.9	1050.8	1470.17	42.00	1.082	.463	.064	.000	10.48	24.52
SB No. 25	1979	11.015	1000.9	1050.8	1503.87	35.59	1.188	.392	.064	.000	10.48	31.77
	1980	11.015	953.4	1007.1	1669.36	36.41	1.271	.401	.065	.000	11.00	34.85
	1981	11.015	908.2	954.2	1819.36	40.82	1.286	.450	.066	.000	11.54	33.03
	1982	11.015	865.1	908.9	1979.36	45.98	1.293	.506	.066	.000	12.12	30.93

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
HUERFANO												
La Veta												
W/O SB No. 25	1978	$ 5.270	185.9	197.1	$1372.14	36.03	$ .081	$ .190	$ .004	$ .000	26.74	11.35
	1979	4.418	176.0	186.3	1468.19	41.88	.089	.185	.005	.000	23.71	11.35
SB No. 25	1979	4.418	176.0	186.3	1499.88	35.50	.123	.157	.005	.000	23.71	18.54
	1980	4.418	166.6	176.2	1768.98	38.58	.141	.170	.005	.000	25.08	20.77
	1981	4.418	157.7	166.8	1918.98	43.06	.130	.190	.005	.000	26.49	18.08
	1982	4.418	149.3	157.9	2078.98	48.29	.115	.213	.005	.000	27.99	15.06
JACKSON												
North Park												
W/O SB No. 25	1978	16.527	450.1	450.1	1414.16	29.42	.150	.486	.000	.025	36.72	11.35
	1979	16.520	394.2	450.1	1513.15	31.49	.161	.520	.000	.000	36.70	11.35
SB No. 25	1979	16.520	394.2	450.1	1544.81	31.49	.175	.520	.000	.000	36.70	12.35
	1980	16.595	345.2	396.5	1684.81	30.52	.162	.506	.000	.000	41.85	13.35
	1981	16.670	302.3	347.2	1834.81	29.90	.139	.498	.000	.000	48.01	13.35
	1982	16.746	264.7	304.1	1994.81	29.16	.118	.488	.001	.000	55.07	13.35
JEFFERSON												
Jefferson												
W/O SB No. 25	1978	1311.311	75918.6	75918.6	1600.37	45.72	61.538	59.960	.000	.298	17.27	17.73
	1979	1449.845	75970.8	75970.8	1712.40	48.93	59.158	70.935	.000	.000	19.08	15.92
SB No. 25	1979	1449.845	75970.8	75970.8	1730.28	40.95	72.075	59.376	.000	.000	19.08	23.17
	1980	1565.832	76023.0	76023.0	1870.28	40.79	78.312	63.872	.000	.000	20.60	25.25
	1981	1691.098	76075.2	76075.2	2020.28	45.33	77.039	76.655	.000	.000	22.23	22.34
	1982	1826.385	76127.4	76127.4	2180.28	50.65	73.481	92.498	.000	.000	23.99	19.06
KIOWA												
Eads												
W/O SB No. 25	1978	10.555	305.2	319.4	1565.80	35.27	.128	.372	.000	.000	33.05	11.35
	1979	11.503	302.5	308.0	1675.41	34.41	.120	.396	.000	.000	37.34	11.35
SB No. 25	1979	11.503	302.5	308.0	1695.26	34.12	.130	.392	.000	.000	37.34	12.35
	1980	11.513	299.8	302.5	1835.26	35.70	.144	.411	.000	.000	38.06	13.35
	1981	11.523	297.1	299.8	1985.26	38.34	.153	.442	.000	.000	38.44	13.35
	1982	11.534	294.4	297.1	2145.26	41.12	.163	.474	.000	.000	38.82	13.35
Plainview												
W/O SB No. 25	1978	7.655	99.5	108.0	2094.15	25.46	.031	.193	.000	.000	70.90	11.35
	1979	8.130	97.5	101.0	2240.74	24.39	.028	.192	.000	.000	80.52	11.35
SB No. 25	1979	8.130	97.5	101.0	2224.39	23.95	.030	.195	.000	.000	80.52	12.35
	1980	8.172	95.5	97.5	2364.39	24.33	.032	.199	.001	.000	83.82	13.35
	1981	8.214	93.5	95.5	2514.39	25.31	.032	.208	.001	.000	86.01	13.35
	1982	8.256	91.5	93.5	2674.39	26.31	.033	.217	.001	.000	88.29	13.35
KIT CARSON												
Flagler												
W/O SB No. 25	1978	4.598	181.6	181.6	1582.34	43.15	.089	.198	.004	.005	25.32	11.35
	1979	4.869	174.3	181.6	1693.10	44.37	.091	.216	.004	.000	26.81	11.35
SB No. 25	1979	4.869	174.3	181.6	1702.07	40.29	.113	.196	.004	.000	26.81	15.44
	1980	5.015	167.3	174.4	1842.07	40.18	.120	.201	.004	.000	28.76	17.09
	1981	5.165	160.6	167.4	1992.07	44.70	.103	.231	.004	.000	30.85	13.72
	1982	5.320	154.2	160.5	2152.07	46.33	.099	.246	.005	.000	33.11	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON												
Seibert												
W/O SB No. 25	1978	$ 2.999	94.0	101.9	$1796.50	46.40	$ .044	$ .139	$ .002	$ .000	29.43	11.35
	1979	3.162	82.5	94.0	1922.25	42.73	.046	.135	.002	.000	33.64	11.35
SB No. 25	1979	3.162	82.5	94.0	1908.07	41.49	.048	.131	.002	.000	33.64	12.35
	1980	3.256	72.4	83.0	2048.07	38.94	.043	.127	.003	.000	39.24	13.35
	1981	3.353	63.5	72.8	2198.07	37.00	.036	.124	.003	.000	46.06	13.35
	1982	3.453	55.7	63.9	2358.07	34.98	.030	.121	.003	.000	54.06	13.35
Vona												
W/O SB No. 25	1978	2.450	49.0	53.5	2264.30	40.87	.021	.100	.002	.000	45.80	11.35
	1979	2.536	46.1	49.5	2422.80	38.74	.022	.098	.002	.000	51.19	11.35
SB No. 25	1979	2.536	46.1	49.5	2390.25	37.62	.023	.095	.002	.000	51.19	12.35
	1980	2.611	43.4	46.2	2530.25	36.20	.022	.095	.002	.000	56.56	13.35
	1981	2.688	40.9	43.5	2680.25	35.64	.021	.096	.002	.000	61.85	13.35
	1982	2.768	38.5	40.9	2840.25	35.09	.019	.097	.002	.000	67.60	13.35
Stratton												
W/O SB No 25	1978	5.807	248.5	281.7	1485.44	42.44	.172	.246	.000	.000	20.61	14.39
	1979	6.118	251.6	260.6	1589.42	45.41	.136	.278	.000	.000	23.48	11.52
SB No. 25	1979	6.118	251.6	260.6	1606.04	38.01	.186	.233	.000	.000	23.48	18.77
	1980	6.301	254.7	254.7	1887.32	41.16	.221	.259	.000	.000	24.74	21.11
	1981	6.489	257.8	257.8	2037.32	45.71	.229	.297	.000	.000	25.17	19.40
	1982	6.683	260.9	260.9	2197.32	51.04	.232	.341	.000	.000	25.61	17.44
Bethune												
W/O SB No. 25	1978	3.310	123.6	123.6	1620.98	42.51	.060	.141	.001	.003	26.78	11.35
	1979	3.220	116.9	123.6	1734.45	46.37	.065	.149	.001	.000	26.05	11.35
SB No. 25	1979	3.220	116.9	123.6	1743.21	41.26	.083	.133	.001	.000	26.05	16.20
	1980	3.317	110.6	117.0	1883.21	41.07	.084	.136	.001	.000	28.34	17.51
	1981	3.417	104.6	110.7	2033.21	45.62	.069	.156	.001	.000	30.86	13.71
	1982	3.519	98.9	104.7	2193.21	46.70	.065	.164	.001	.000	33.61	13.35
Burlington												
W/O SB No. 25	1978	20 685	1002.1	1046.8	1327.39	37.93	.605	.785	.009	.000	19.76	15.24
	1979	27.934	969.8	1006.2	1420.31	36.31	.415	1.014	.009	.000	27.76	11.35
SB No. 25	1979	27.934	969.8	1006.2	1450.30	34.33	.500	.959	.009	.000	27.76	14.49
	1980	28.772	938.5	970.1	1600.00	34.90	.548	1.004	.010	.000	29.66	16.19
	1981	29.635	908.2	938.8	1800.00	40.39	.493	1.197	.011	.000	31.57	13.00
	1982	30.524	878.9	908.5	1960.00	41.75	.506	1.274	.011	.000	33.60	13.35
LAKE												
Lake County												
W/O SB No. 25	1978	94.231	1939.8	2038.7	1730.22	30.22	.680	2.848	.003	.000	46.22	11.35
	1979	109.206	1854.9	1944.5	1851.34	27.42	.605	2.995	.005	.000	56.16	11.35
SB No. 25	1979	109.206	1854.9	1944.5	1858.39	27.12	.651	2.962	.005	.000	56.16	12.35
	1980	122.000	1773.7	1856.1	2133.34	26.98	.668	3.291	.006	.000	65.73	13.35
	1981	136.293	1696.1	1774.9	2283.34	25.33	.600	3.452	.008	.000	76.79	13.35
	1882	152.261	1621.9	1697.2	2443.34	23.71	.537	3.610	.009	.000	89.71	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LA PLATA												
Durango												
W/O SB No. 25	1978	$ 71.177	3509.2	3545.7	$1357.69	38.79	$ 2.053	$ 2.761	$ .046	.000	20.07	14.93
	1979	82.607	3521.5	3523.1	1452.73	41.51	1.689	3.429	.046	.000	23.45	11.55
SB No. 25	1979	82.607	3521.5	3523.1	1491.65	35.31	2.339	2.916	.046	.000	23.45	18.80
	1980	91.006	3533.8	3533.8	1631.65	35.59	2.527	2.239	.046	.000	25.75	20.10
	1981	100.259	3546.1	3546.1	1800.00	40.39	2.334	4.049	.046	.000	28.27	16.30
	1982	110.453	3558.4	3558.4	1960.00	45.53	1.946	5.029	.046	.000	31.04	12.01
Bayfield												
W/O SB No. 25	1978	11.190	534.4	534.4	1134.17	32.40	.243	.363	.005	.009	20.94	14.06
	1979	13.261	517.9	534.4	1213.56	33.56	.204	.445	.005	.000	24.81	11.35
SB No. 25	1979	13.261	517.9	534.4	1400.00	33.14	.309	.439	.005	.000	24.81	17.44
	1980	14.960	501.9	518.1	1600.00	34.90	.307	.522	.006	.000	28.88	16.97
	1981	16.877	486.4	502.1	1800.00	38.33	.257	.647	.006	.000	33.62	13.35
	1982	19.040	471.4	486.6	1960.00	37.35	.243	.711	.006	.000	39.13	13.35
Ignacio												
W/O SB No. 25	1978	9.917	953.3	953.3	1168.00	33.37	.782	.331	.029	.020	10.40	24.60
	1979	12.339	908.2	953.3	1249.76	35.71	.751	.441	.029	.000	12.94	22.06
SB No. 25	1979	12.339	908.2	953.3	1400.00	33.14	.926	.409	.029	.000	12.94	29.31
	1980	14.339	865.2	908.9	1600.00	34.90	.954	.500	.030	.000	15.78	30.07
	1981	16.663	824.2	865.9	1800.00	40.39	.886	.673	.031	.000	19.24	25.33
	1982	19.363	785.1	824.8	1960.00	45.53	.735	.882	.032	.000	23.47	19.58
LARIMER												
Poudre												
W/O SB No. 25	1978	246.807	13454.2	13454.2	1577.08	45.06	10.097	11.121	.001	.000	18.34	16.66
	1979	285.660	13614.7	13614.7	1687.48	48.21	9.202	13.773	.000	.000	20.98	14.02
SB No. 25	1979	285.660	13614.7	13614.7	1707.96	40.43	11.706	11.548	.000	.000	20.98	21.27
	1980	295.360	13777.1	13777.1	1847.96	40.30	13.555	11.904	.000	.000	21.44	24.41
	1981	305.389	13941.4	13941.4	1997.96	44.83	14.165	13.690	.000	.000	21.91	22.66
	1982	315.759	14107.7	14107.7	2157.96	50.13	14.616	15.828	.000	.000	22.38	20.67
Thompson												
W/O SB No. 25	1978	127.362	8875.8	8875.8	1300.00	37.16	6.812	4.733	.000	.066	14.35	20.65
	1979	143.812	9312.8	9312.8	1391.77	39.76	7.243	5.719	.000	.089	15.44	19.56
SB No. 25	1979	143.812	9312.8	9312.8	1431.98	33.89	8.462	4.874	.000	.098	15.44	26.81
	1980	147.923	9771.3	9771.3	1600.00	34.90	10.472	5.162	.000	.115	15.14	30.71
	1981	152.152	10252.4	10252.4	1800.00	40.39	12.310	6.145	.000	.135	14.84	29.73
	1982	156.502	10757.2	10757.2	1960.00	45.53	13.959	7.125	.000	.155	14.55	28.50
Park (Estes Park)												
W/O SB No. 25	1978	46.728	1067.7	1067.7	1535.71	27.86	.338	1.302	.000	.016	43.77	11.35
	1979	52.027	1073.0	1073.0	1643.21	27.46	.334	1.429	.000	.000	48.49	11.35
SB No. 25	1979	52.027	1073.0	1073.0	1665.66	27.38	.363	1.424	.000	.000	48.49	12.35
	1980	53.351	1078.3	1078.3	1805.66	28.74	.414	1.533	.000	.000	49.48	13.35
	1981	54.709	1083.6	1083.6	1955.66	30.63	.443	1.676	.000	.000	50.49	13.35
	1982	56.101	1088.9	1088.9	2115.66	32.61	.474	1.830	.000	.000	51.52	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LAS ANIMAS												
Trinidad												
W/O SB No. 25	1978	$ 15.456	1904.1	1923.4	$1308.13	37.38	$ 1.938	$ .578	$ .131	$ .000	8.04	26.96
	1979	15.918	1798.0	1904.1	1399.70	39.99	2.029	.637	.131	.000	8.36	26.64
SB No. 25	1979	15.918	1798.0	1904.1	1437.90	34.03	2.196	.542	.131	.000	8.36	33.89
	1980	16.017	1697.8	1800.0	1600.00	34.90	2.321	.559	.133	.000	8.90	36.95
	1981	16.117	1603.2	1699.7	1800.00	40.39	2.409	.651	.135	.000	9.48	35.09
	1982	16.217	1513.9	1605.0	1960.00	45.53	2.407	.738	.137	.000	10.10	32.95
Primero Reorg.												
W/O SB No. 25	1978	8.423	219.9	239.4	1567.41	33.68	.092	.284	.011	.000	35.18	11.35
	1979	8.603	211.3	223.5	1677.13	33.65	.085	.290	.011	.000	38.49	11.35
SB No. 25	1979	8.603	211.3	223.5	1697.65	33.39	.092	.287	.011	.000	38.49	12.35
	1980	8.627	203.0	211.4	1952.65	36.05	.102	.311	.011	.000	40.81	13.35
	1981	8.651	195.0	203.1	2102.65	37.58	.102	.325	.011	.000	42.59	13.35
	1982	8.675	187.3	195.1	2262.65	39.14	.102	.340	.011	.000	44.46	13.35
Hoehne Reorg.												
W/O SB No. 25	1978	5.875	332.4	377.4	1309.77	39.96	.259	.235	.012	.000	15.57	19.43
	1979	6.129	316.0	341.9	1401.45	40.04	.234	.245	.013	.000	17.92	17.08
SB No. 25	1979	6.129	316.0	341.9	1429.16	33.83	.281	.207	.013	.000	17.92	24.33
	1980	6.150	300.4	316.3	1600.00	34.90	.291	.215	.013	.000	19.45	26.40
	1981	6.171	285.6	300.7	1800.00	40.39	.292	.249	.013	.000	20.53	24.04
	1982	6.193	271.5	285.8	1960.00	45.53	.278	.282	.014	.000	21.66	21.39
Aguilar Reorg.												
W/O SB No. 25	1978	3.358	241.3	241.6	1169.83	33.42	.170	.112	.015	.000	13.90	21.10
	1979	3.484	210.4	241.3	1251.72	35.76	.177	.125	.015	.000	14.44	20.56
SB No. 25	1979	3.484	210.4	241.3	1400.00	33.14	.222	.115	.015	.000	14.44	27.81
	1980	3.502	183.5	211.7	1600.00	34.90	.217	.122	.015	.000	16.54	29.31
	1981	3.520	160.0	184.6	1800.00	40.39	.190	.142	.016	.000	19.06	25.51
	1982	3.537	139.5	161.0	1960.00	45.53	.155	.161	.016	.000	21.97	21.08
Branson Reorg.												
W/O SB No. 25	1978	2.402	61.4	61.4	2205.22	43.69	.030	.105	.004	.003	39.13	11.35
	1979	2.550	63.9	63.9	2359.59	46.04	.033	.117	.004	.001	39.90	11.35
SB No. 25	1979	2.550	63.9	63.9	2314.58	44.30	.035	.113	.004	.001	39.90	12.35
	1980	2.550	66.5	66.5	2564.99	49.62	.044	.127	.004	.001	38.35	13.35
	1981	2.550	69.2	69.2	2714.99	54.08	.050	.138	.003	.001	36.86	13.35
	1982	2.551	72.0	72.0	2874.99	58.95	.057	.150	.003	.001	35.42	13.35
Kim Reorg.												
W/O SB No. 25	1978	4.078	118.4	119.4	2091.20	45.96	.062	.187	.005	.000	34.15	11.35
	1979	4.066	108.1	118.4	2237.58	48.98	.066	.199	.005	.000	34.34	11.35
SB No. 25	1979	4.066	108.1	118.4	2220.67	47.56	.070	.193	.005	.000	34.34	12.35
	1980	4.066	98.7	108.4	2360.67	46.42	.067	.189	.006	.000	37.51	13.35
	1981	4.066	90.1	99.0	2510.67	46.12	.061	.188	.006	.000	41.09	13.35
	1982	4.067	82.2	90.3	2670.67	45.76	.055	.186	.006	.000	45.01	13.35

			AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LINCOLN													
Hugo													
W/O SB No. 25	1978	$	6.704	198.2	212.4	$1515.68	35.69	$ .083	$ .239	$ .004	$ .000	31.56	11.35
	1979		6.814	203.7	204.0	1621.78	36.24	.084	.247	.004	.000	33.41	11.35
SB No. 25	1979		6.814	203.7	204.0	1645.08	35.95	.091	.245	.004	.000	33.41	12.35
	1980		6.875	209.4	209.4	1874.95	40.89	.111	.281	.004	.000	32.83	13.02
	1981		6.937	215.3	215.3	2024.95	45.43	.121	.315	.004	.000	32.22	12.35
	1982		7.000	221.4	221.4	2184.95	50.75	.128	.355	.004	.000	31.62	11.43
Limon													
W/O SB No. 25	1978		10.201	488.9	532.9	1170.43	33.44	.283	.341	.001	.000	19.14	15.86
	1979		10.754	467.3	494.1	1252.36	35.78	.234	.385	.001	.000	21.77	13.23
SB No. 25	1979		10.754	467.3	494.1	1400.00	33.14	.335	.356	.001	.000	21.77	20.48
	1980		10.851	446.7	467.6	1600.00	34.90	.370	.379	.002	.000	23.20	22.65
	1981		10.949	427.0	447.0	1800.00	40.39	.362	.442	.002	.000	24.49	20.08
	1982		11.047	408.2	427.3	1960.00	45.53	.335	.503	.003	.000	25.85	17.20
Genoa													
W/O SB No. 25	1978		2.816	75.6	78.4	1650.58	34.92	.031	.098	.002	.000	35.92	11.35
	1979		2.874	73.9	76.0	1766.12	35.91	.031	.103	.002	.000	37.83	11.35
SB No. 25	1979		2.874	73.9	76.0	1781.58	35.50	.033	.102	.002	.000	37.83	12.35
	1980		2.899	72.2	73.9	2141.73	40.73	.040	.118	.002	.000	39.23	13.35
	1981		2.925	70.5	72.2	2291.73	42.55	.041	.124	.002	.000	40.51	13.35
	1982		2.950	68.8	70.5	2451.73	44.42	.042	.131	.002	.000	41.84	13.35
Karval													
W/O SB No. 25	1978		3.396	89.1	91.8	1587.64	32.85	.034	.112	.001	.000	36.98	11.35
	1979		3.365	76.2	89.1	1698.77	34.59	.035	.116	.001	.000	37.77	11.35
SB No. 25	1979		3.365	76.2	89.1	1698.46	33.89	.037	.114	.001	.000	37.77	12.35
	1980		3.395	65.2	76.8	1838.46	31.95	.033	.108	.001	.000	44.19	13.35
	1981		3.425	55.8	65.7	1988.46	30.38	.027	.104	.002	.000	52.11	13.35
	1982		3.456	47.8	56.3	2148.46	28.73	.022	.099	.002	.000	61.43	13.35
Arriba													
W/O SB No. 25	1978		3.916	68.4	102.9	1854.43	37.54	.044	.147	.002	.000	38.05	11.35
	1979		3.973	58.1	76.5	1984.24	31.34	.027	.125	.002	.000	51.95	11.35
SB No. 25	1979		3.973	58.1	76.5	1975.27	30.72	.029	.122	.002	.000	51.95	12.35
	1980		4.008	49.4	58.6	2115.27	25.89	.020	.104	.003	.000	68.36	13.35
	1981		4.044	42.0	49.8	2265.27	23.97	.016	.097	.003	.000	81.14	13.35
	1982		4.079	35.7	42.4	2425.27	22.12	.013	.090	.003	.000	96.28	13.35
LOGAN													
Valley													
W/O SB No. 25	1978		70.346	3427.9	3554.5	1467.37	41.92	2.267	2.949	.012	.000	19.79	15.21
	1979		74.883	3261.9	3427.9	1570.09	44.86	2.023	3.359	.015	.000	21.85	13.15
SB No. 25	1979		74.883	3261.9	3427.9	1597.13	37.80	2.644	2.831	.015	.000	21.85	20.40
	1980		77.133	3103.9	3264.6	1737.13	37.89	2.749	2.922	.018	.000	23.63	22.22
	1981		79.450	2953.6	3106.5	1887.13	42.34	2.498	3.364	.021	.000	25.58	18.99
	1982		81.837	2810.6	2956.0	2047.13	47.55	2.160	3.892	.024	.000	27.68	15.37

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LOGAN												
Frenchman												
W/O SB No. 25	1978	$ 5.155	230.0	238.0	$1545.58	44.16	$ .140	$ .228	$ .004	$ .000	21.66	13.34
	1979	5.432	219.5	230.0	1653.77	47.25	.124	.257	.005	.000	23.62	11.38
SB No. 25	1979	5.432	219.5	230.0	1673.57	39.61	.170	.215	.005	.000	23.62	18.63
	1980	5.433	209.5	219.7	1813.57	39.55	.183	.215	.005	.000	24.73	21.12
	1981	5.434	200.0	209.7	1963.57	44.06	.172	.239	.005	.000	25.92	18.65
	1982	5.434	190.9	200.1	2123.57	49.33	.157	.268	.005	.000	27.15	15.90
Buffalo												
W/O SB No. 25	1978	7.122	278.6	306.0	1421.58	40.62	.146	.289	.003	.000	23.28	11.72
	1979	6.816	275.7	286.8	1521.09	43.31	.141	.295	.003	.000	23.77	11.35
SB No. 25	1979	6.816	275.7	286.8	1552.08	36.74	.195	.250	.003	.000	23.77	18.48
	1980	6.817	272.8	275.7	1692.08	36.90	.215	.252	.004	.000	24.73	21.12
	1981	6.818	269.9	272.8	1842.08	41.33	.221	.282	.004	.000	24.99	19.58
	1982	6.818	267.0	269.9	2002.08	46.51	.223	.317	.004	.000	25.26	17.79
Plateau												
W/O SB No. 25	1978	6.771	150.3	155.2	2392.90	43.52	.077	.295	.002	.000	43.63	11.35
	1979	6.667	157.9	157.9	2560.40	47.79	.086	.319	.002	.003	42.22	11.35
SB No. 25	1979	6.667	157.9	157.9	2521.17	46.20	.090	.308	.002	.003	42.22	12.35
	1980	6.667	165.9	165.9	2661.17	49.71	.110	.331	.002	.003	40.19	13.35
	1981	6.667	174.3	174.3	2811.17	54.48	.127	.363	.002	.004	38.25	13.35
	1982	6.668	183.1	183.1	2971.17	59.71	.146	.398	.002	.004	36.41	13.35
MESA												
Debeque												
W/O SB No. 25	1978	6.594	116.9	132.0	2171.78	35.43	.053	.234	.001	.000	49.95	11.35
	1979	8.902	118.8	122.6	2323.80	27.67	.038	.246	.001	.000	72.63	11.35
SB No. 25	1979	8.902	118.8	122.6	2266.31	26.67	.040	.237	.001	.000	72.63	12.35
	1980	9.902	120.7	120.7	2552.85	26.76	.043	.265	.001	.000	82.04	13.35
	1981	11.014	122.6	122.6	2702.85	26.19	.043	.288	.001	.000	89.84	13.35
	1982	12.251	124.5	124.5	2862.85	25.62	.043	.314	.001	.000	98.37	13.35
Plateau Valley												
W/O SB No. 25	1978	6.457	291.6	291.6	1263.07	36.09	.135	.233	.002	.004	22.14	12.86
	1979	7.640	309.9	309.9	1351.48	37.54	.132	.287	.001	.005	24.65	11.35
SB No. 25	1979	7.640	309.9	309.9	1400.00	33.14	.181	.253	.001	.005	24.65	17.60
	1980	8.640	329.3	329.3	1600.00	34.90	.225	.302	.001	.006	26.24	19.61
	1981	9.771	349.9	349.9	1800.00	40.39	.235	.395	.000	.008	27.92	16.65
	1982	11.049	371.8	371.8	1960.00	45.53	.226	.503	.000	.009	29.72	13.33
Mesa Valley												
W/O SB No. 25	1978	195.137	13096.4	13096.4	1333.21	38.09	10.027	7.433	.109	.024	14.90	20.10
	1979	228.302	13569.4	13569.4	1426.53	40.76	10.052	9.305	.100	.066	16.82	18.18
SB No. 25	1979	228.302	13569.4	13569.4	1463.31	34.63	11.949	7.907	.100	.072	16.82	25.43
	1980	254.000	14059.5	14059.5	1603.31	34.97	13.660	8.882	.091	.090	18.07	27.78
	1981	282.591	14567.3	14567.3	1800.00	40.39	14.808	11.413	.082	.114	19.40	25.17
	1982	314.399	15093.4	15093.4	1960.00	45.53	15.269	14.314	.072	.138	20.83	22.22

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MINERAL												
Creede												
W/O SB No. 25	1978	$ 7.965	187.1	201.4	$1546.19	30.38	$ .069	$ .242	$ .003	$ .000	39.55	11.35
	1979	9.861	150.8	187.1	1654.42	25.83	.055	.255	.003	.000	52.71	11.35
SB No. 25	1979	9.861	150.8	187.1	1677.58	25.79	.060	.254	.003	.000	52.71	12.35
	1980	11.000	121.5	153.1	1817.58	21.34	.044	.235	.004	.000	71.83	13.35
	1981	12.270	97.9	123.4	1967.58	17.76	.025	.218	.005	.000	99.44	11.35
	1982	13.687	78.9	99.4	2127.58	14.28	.016	.195	.005	.000	137.66	11.35
MOFFAT												
Moffat												
W/O SB No. 25	1978	107.379	2351.5	2351.5	1323.66	23.22	.620	2.493	.000	.023	45.66	11.35
	1979	147.082	2575.8	2575.8	1416.32	20.69	.605	3.043	.000	.081	57.10	11.35
SB No. 25	1979	147.082	2575.8	2575.8	1454.36	20.94	.666	3.080	.000	.089	57.10	12.35
	1980	191.000	2821.5	2821.5	1600.00	19.74	.744	3.771	.000	.108	67.69	13.35
	1981	248.031	3090.6	3090.6	1800.00	19.65	.689	4.874	.000	.133	80.25	11.35
	1982	322.092	3385.4	3385.4	1960.00	18.41	.707	5.928	.000	.158	95.14	11.35
MONTEZUMA												
Montezuma-Cortez												
W/O SB No. 25	1978	28.708	2755.8	2755.8	1168.23	33.38	2.261	.958	.037	.000	10.42	24.58
	1979	32.014	2782.8	2782.8	1250.01	35.71	2.335	1.143	.037	.000	11.50	23.50
SB No. 25	1979	32.014	2782.8	2782.8	1400.00	33.14	2.835	1.061	.037	.000	11.50	30.75
	1980	34.000	2810.1	2810.1	1600.00	34.90	3.310	1.186	.036	.000	12.10	33.75
	1981	36.109	2837.7	2837.7	1800.00	40.39	3.650	1.458	.036	.000	12.72	31.85
	1982	38.348	2865.6	2865.6	1960.00	45.53	3.871	1.746	.035	.000	13.38	29.67
Dolores												
W/O SB No. 25	1978	5.524	501.7	501.7	1258.28	35.95	.433	.199	.000	.012	11.01	23.99
	1979	6.261	519.4	519.4	1346.36	38.47	.458	.241	.000	.001	12.05	22.95
SB No. 25	1979	6.261	519.4	519.4	1400.00	33.14	.520	.207	.000	.001	12.05	30.20
	1980	6.760	537.7	537.7	1600.00	34.90	.624	.236	.000	.002	12.57	33.28
	1981	7.299	556.6	556.6	1800.00	40.39	.707	.295	.000	.002	13.11	31.46
	1982	7.881	576.2	576.2	1960.00	45.53	.770	.359	.000	.002	13.63	29.37
Mancos												
W/O SB No. 25	1978	4.340	426.5	453.3	1196.29	34.18	.394	.148	.016	.000	9.57	25.43
	1979	4.737	426.4	435.4	1280.03	36.57	.384	.173	.017	.000	10.88	24.12
SB No. 25	1979	4.737	426.4	435.4	1400.00	33.14	.453	.157	.017	.000	10.88	31.37
	1980	5.007	426.3	426.4	1600.00	34.90	.508	.175	.017	.000	11.74	34.11
	1981	5.292	426.2	426.3	1800.00	40.39	.554	.214	.017	.000	12.41	32.16
	1982	5.594	426.1	426.2	1960.00	45.53	.581	.255	.017	.000	13.12	29.93
Montrose												
W/O SB No. 25	1978	49.196	4172.2	4175.9	1351.11	38.60	3.743	1.899	.060	.000	11.78	23.22
	1979	54.161	4097.8	4172.2	1445.69	41.31	3.795	2.237	.060	.000	12.98	22.02
SB No. 25	1979	54.161	4097.8	4172.2	1483.12	35.10	4.287	1.901	.060	.000	12.98	29.27
	1980	57.360	4024.7	4098.2	1623.12	35.40	4.621	2.031	.061	.000	14.00	31.85
	1981	60.748	3952.9	4025.1	1800.00	40.39	4.792	2.453	.063	.000	15.09	29.48
	1982	64.337	3882.4	3953.3	1960.00	45.53	4.819	2.929	.064	.000	16.27	26.78

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MONTROSE												
West End												
W/O SB No. 25	1978	$ 12.434	816.9	861.0	$1414.28	40.41	$ .715	$ .502	$ .003	$ .000	14.44	20.56
	1979	17.572	799.9	825.9	1513.28	43.24	.490	.760	.004	.000	21.28	13.72
SB No. 25	1979	17.572	799.9	825.9	1550.68	36.70	.636	.645	.004	.000	21.28	20.97
	1980	17.000	783.3	800.0	1734.46	37.83	.745	.643	.004	.000	21.25	24.60
	1981	16.447	767.0	783.4	1884.46	42.28	.781	.695	.005	.000	20.99	23.58
	1982	15.911	751.0	767.1	2044.46	47.49	.813	.756	.005	.000	20.74	22.31
MORGAN												
Brush												
W/O SB No. 25	1978	24.596	1400.4	1450.2	1310.08	37.43	.979	.921	.020	.000	16.96	18.04
	1979	29.827	1377.1	1409.2	1401.79	40.05	.781	1.195	.021	.000	21.17	13.83
SB No. 25	1979	29.827	1377.1	1409.2	1440.90	34.10	1.013	1.017	.021	.000	21.17	21.08
	1980	30.618	1354.2	1377.2	1614.23	35.21	1.145	1.078	.021	.000	22.23	23.62
	1981	31.430	1331.7	1354.3	1800.00	40.39	1.168	1.269	.022	.000	23.21	21.36
	1982	32.263	1309.6	1331.8	1960.00	45.53	1.141	1.469	.022	.000	24.22	18.83
Fort Morgan												
W/O SB No. 25	1978	48.804	2699.9	2872.7	1503.10	42.95	2.222	2.096	.054	.000	16.99	18.01
	1979	50.472	2602.7	2725.1	1608.32	45.95	2.064	2.319	.057	.000	18.52	16.48
SB No. 25	1979	50.472	2602.7	2725.1	1633.54	38.66	2.500	1.951	.057	.000	18.52	23.73
	1980	51.809	2509.0	2603.9	1773.54	38.68	2.614	2.004	.059	.000	19.90	25.95
	1981	53.181	2418.7	2510.1	1923 54	43.16	2.533	2.295	.061	.000	21.19	23.38
	1982	54.589	2331.7	2419.8	2083.54	48.40	2.400	2.642	.063	.000	22.56	20.49
Weldon Valley												
W/O SB No. 25	1978	3.943	168.6	180.4	1511.15	43.18	.102	.170	.016	.000	21.85	13.15
	1979	3.957	159.3	169.4	1616.93	46.20	.091	.183	.017	.000	23.35	11.65
SB No. 25	1979	3.957	159.3	169.4	1637.37	38.75	.124	.153	.017	.000	23.35	18.90
	1980	4.059	150.5	159.5	1777.37	38.76	.126	.157	.017	.000	25.45	20.40
	1981	4.164	142.2	150.7	1927.37	43.24	.110	.180	.017	.000	27.64	16.93
	1982	4.271	134.4	142.4	2087.37	48.49	.090	.207	.017	.000	30.01	13.04
Wiggins												
W/O SB No. 25	1978	10.275	459.7	474.1	1558.57	44.53	.281	.458	.026	.000	21.67	13.33
	1979	10.188	407.3	459.7	1667.69	47.65	.281	.485	.026	.000	22.16	12.84
SB No. 25	1979	10.188	407.3	459.7	1689.17	39.98	.369	.407	.026	.000	22.16	20.09
	1980	10.456	360.9	409.3	1829.17	39.89	.332	.417	.027	.000	25.55	20.30
	1981	10.731	319.8	362.7	1979.17	44.41	.241	.477	.028	.000	29.59	14.98
	1982	11.013	283.4	321.4	2139.17	44.92	.193	.495	.029	.000	34.27	13.35
OTERO												
East Otero												
W/O SB No. 25	1978	24.076	2582.5	2726.3	1285.57	36.73	2.621	.884	.077	.000	8.83	26.17
	1979	25.474	2414.4	2582.5	1375.56	39.30	2.551	1.001	.079	.000	9.86	25.14
SB No. 25	1979	25.474	2414.4	2582.5	1410.30	33.38	2.792	.850	.079	.000	9.86	32.39
	1980	25.949	2257.2	2418.0	1600.00	34.90	2.963	.906	.082	.000	10.73	35.12
	1981	26.433	2110.2	2260.6	1800.00	40.39	3.002	1.068	.085	.000	11.69	32.88
	1982	26.926	1972.8	2113.4	1960.00	45.53	2.916	1.226	.088	.000	12.74	30.31

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
OTERO												
Rocky Ford												
W/O SB No. 25	1978	$ 19.413	1523.8	1611.8	$1287.74	36.79	$ 1.361	$ .714	$ .104	$ .000	12.04	22.96
	1979	20.138	1462.9	1532.8	1377.88	39.37	1.319	.793	.106	.000	13.14	21.86
SB No. 25	1979	20.138	1462.9	1532.8	1417.23	33.54	1.497	.676	.106	.000	13.14	29.11
	1980	20.432	1404.4	1463.7	1600.13	34.90	1.629	.713	.107	.000	13.96	31.89
	1981	20.730	1348.2	1405.2	1800.00	40.39	1.692	.837	.108	.000	14.75	29.82
	1982	21.033	1294.2	1348.9	1960.00	45.53	1.686	.958	.109	.000	15.59	27.46
Manzanola												
W/O SB No. 25	1978	2.482	292.0	319.6	1252.54	35.79	.311	.089	.010	.000	7.77	27.23
	1979	2.514	251.7	292.0	1340.22	38.29	.295	.096	.010	.000	8.61	26.39
SB No. 25	1979	2.514	251.7	292.0	1400.00	33.14	.326	.083	.010	.000	8.61	33.64
	1980	2.523	217.0	253.6	1600.00	34.90	.318	.088	.011	.000	9.95	35.90
	1981	2.532	187.1	218.6	1800.00	40.39	.291	.102	.012	.000	11.58	32.99
	1982	2.542	161.3	188.5	1960.00	45.53	.254	.116	.012	.000	13.49	29.56
Fowler												
W/O SB No. 25	1978	7.928	519.0	573.9	1489.41	42.55	.517	.337	.013	.000	13.81	21.19
	1979	8.099	465.8	519.6	1593.67	45.53	.459	.369	.014	.000	15.59	19.41
SB No. 25	1979	8.099	465.8	519.6	1615.87	38.25	.530	.310	.014	.000	15.59	26.66
	1980	8.139	418.1	467.6	1813.26	39.55	.526	.322	.015	.000	17.40	28.45
	1981	8.179	375.3	419.7	1963.26	44.05	.464	.360	.016	.000	19.49	25.08
	1982	8.220	336.9	376.8	2123.26	49.32	.395	.405	.016	.000	21.82	21.23
Cheraw												
W/O SB No. 25	1978	2.423	224.1	252.5	1375.25	39.29	.252	.095	.000	.000	9.60	25.40
	1979	2.504	182.0	224.1	1471.52	42.04	.225	.105	.000	.000	11.17	23.83
SB No. 25	1979	2.504	182.0	224.1	1505.25	35.63	.248	.089	.000	.000	11.17	31.08
	1980	2.514	147.8	184.6	1645.25	35.88	.214	.090	.000	.000	13.62	32.23
	1981	2.524	120.0	149.9	1800.00	40.39	.168	.102	.000	.000	16.84	27.73
	1982	2.535	97.4	121.7	1960.00	45.53	.123	.115	.000	.000	20.82	22.23
Swink												
W/O SB No. 25	1978	3.681	336.5	336.5	1438.33	41.10	.333	.151	.005	.000	10.94	24.06
	1979	4.019	336.9	336.9	1539.01	43.97	.342	.177	.005	.000	11.93	23.07
SB No. 25	1979	4.019	336.9	336.9	1568.49	37.12	.379	.149	.005	.000	11.93	30.32
	1980	4.196	337.3	337.3	1756.03	38.30	.432	.161	.005	.000	12.44	33.41
	1981	4.380	337.7	337.7	1906.03	42.76	.456	.187	.005	.000	12.97	31.60
	1982	4.573	338.1	338.1	2066.03	47.99	.479	.219	.005	.000	13.52	29.53
OURAY												
Ouray												
W/O SB No. 25	1978	4.770	171.3	194.2	1527.03	42.52	.094	.203	.000	.000	24.56	11.35
	1979	4.841	159.4	175.0	1633.92	41.87	.083	.203	.000	.000	27.67	11.35
SB No. 25	1979	4.841	159.4	175.0	1659.44	39.28	.100	.190	.000	.000	27.67	14.58
	1980	4.982	148.3	159.7	1799.44	39.25	.092	.196	.001	.000	31.20	14.65
	1981	5.127	138.0	148.6	1949.44	40.73	.081	.209	.001	.000	34.51	13.35
	1982	5.276	128.4	138.2	2109.44	40.95	.076	.216	.001	.000	38.16	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
OURAY												
Ridgway												
W/O SB No. 25	1978	$ 2.948	176.4	179.8	$1414.91	40.43	$ .135	$ .119	$ .002	$ .000	16.40	18.60
	1979	2.863	194.5	194.5	1513.95	43.26	.171	.124	.001	.007	14.72	20.28
SB No. 25	1979	2.863	194.5	194.5	1547.32	36.62	.196	.105	.001	.008	14.72	27.53
	1980	2.932	214.5	214.5	1687.32	36.80	.254	.108	.001	.010	13.67	32.18
	1981	3.003	236.6	236.6	1837.32	41.22	.311	.124	.001	.012	12.69	31.88
	1982	3.076	261.0	261.0	1997.32	46.40	.379	.143	.000	.014	11.79	31.26
PARK												
Platte Canyon												
W/O SB No. 25	1978	13.325	628.4	628.4	1707.92	48.80	.423	.650	.000	.041	21.20	13.80
	1979	14.896	760.5	760.5	1827.47	52.21	.612	.778	.000	.077	19.59	15.41
SB No. 25	1979	14.896	760.5	760.5	1748.63	41.39	.713	.617	.000	.079	19.59	22.66
	1980	15.510	920.4	920.4	1913.49	41.73	1.114	.647	.000	.105	16.85	29.00
	1981	16.149	1113.9	1113.9	2063.49	46.30	1.551	.748	.000	.137	14.50	30.07
	1982	16.815	1348.1	1348.1	2223.49	51.65	2.129	.868	.000	.179	12.47	30.58
Park												
W/O SB No. 25	1978	30.050	313.2	313.2	2488.80	23.20	.082	.697	.003	.038	95.95	11.35
	1979	33.381	328.8	328.8	2663.02	23.59	.088	.788	.002	.006	101.52	11.35
SB No. 25	1979	33.381	328.8	328.8	2592.44	22.77	.092	.760	.002	.006	101.52	12.35
	1980	34.765	345.2	345.2	2732.44	23.96	.110	.833	.002	.007	100.71	13.35
	1981	36.206	362.4	362.4	2882.44	25.45	.123	.921	.002	.008	99.91	13.35
	1982	37.707	380.5	380.5	3042.44	27.05	.137	1.020	.001	.009	99.11	13.35
PHILLIPS												
Holyoke												
W/O SB No. 25	1978	17.762	588.9	627.0	1464.51	36.91	.263	.656	.001	.000	28.33	11.35
	1979	19.107	573.2	596.4	1567.03	36.12	.244	.690	.002	.000	32.04	11.35
SB No. 25	1979	19.107	573.2	596.4	1595.28	35.94	.265	.687	.002	.000	32.04	12.35
	1980	19.790	557.9	573.3	1851.79	38.69	.296	.766	.002	.000	34.52	13.35
	1981	20.497	543.0	558.0	2001.79	39.97	.298	.819	.003	.000	36.73	13.35
	1982	21.229	528.5	543.1	2161.79	41.23	.299	.875	.003	.000	39.09	13.35
Haxtun												
W/O SB No. 25	1978	9.687	346.4	346.4	1645.20	41.85	.165	.405	.017	.001	27.96	11.35
	1979	9.856	333.6	346.4	1760.36	44.23	.174	.436	.017	.000	28.45	11.35
SB No. 25	1979	9.856	333.6	346.4	1774.06	41.99	.201	.414	.017	.000	28.45	13.80
	1980	10.021	321.3	333.8	1914.06	41.75	.221	.418	.017	.000	30.02	15.83
	1981	10.188	309.5	321.5	2064.06	46.31	.192	.472	.018	.000	31.69	12.88
	1982	10.359	298.1	309.6	2224.06	47.52	.196	.492	.018	.000	33.45	13.35
PITKIN												
Aspen												
W/O SB No. 25	1978	112.485	1108.1	1279.0	2022.92	20.69	.260	2.328	.000	.000	87.95	11.35
	1979	122.093	1033.6	1140.2	2164.52	18.28	.237	2.232	.000	.000	107.08	11.35
SB No. 25	1979	122.093	1033.6	1140.2	2153.40	18.18	.235	2.220	.000	.000	107.08	11.35
	1980	131.792	964.1	1035.3	2381.49	17.18	.202	2.264	.000	.000	127.30	11.35
	1981	142.262	899.3	965.7	2531.49	15.95	.175	2.270	.000	.000	147.32	11.35
	1982	153.563	838.9	900.8	2691.49	14.80	.151	2.273	.000	.000	170.48	11.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
PROWERS												
Granada												
W/O SB No. 25	1978	$ 5.369	363.1	434.3	$1284.86	36.71	$ .361	$ .197	$ .026	$ .000	12.36	22.64
	1979	5.498	334.4	377.3	1374.80	39.28	.303	.216	.027	.000	14.57	20.43
SB No. 25	1979	5.498	334.4	377.3	1416.42	33.52	.350	.184	.027	.000	14.57	27.68
	1980	5.550	308.0	335.2	1600.00	34.90	.343	.194	.028	.000	16.56	29.29
	1981	5.603	283.7	308.7	1800.00	40.39	.329	.226	.028	.000	18.15	26.42
	1982	5.656	261.3	284.3	1960.00	45.53	.300	.258	.029	.000	19.89	23.16
Lamar												
W/O SB No. 25	1978	29.264	2119.6	2182.4	1257.07	35.92	1.692	1.051	.080	.000	13.41	21.59
	1979	30.660	2001.6	2119.6	1345.06	38.43	1.673	1.178	.081	.000	14.47	20.53
SB No. 25	1979	30.660	2001.6	2119.6	1400.00	33.14	1.951	1.016	.081	.000	14.47	27.78
	1980	30.798	1890.2	2003.8	1600.00	34.90	2.131	1.075	.083	.000	15.37	30.48
	1981	30.936	1785.0	1892.3	1800.00	40.39	2.157	1.249	.085	.000	16.35	28.22
	1982	31.075	1685.7	1787.0	1960.00	45.53	2.088	1.415	.087	.000	17.39	25.66
Holly												
W/O SB No. 25	1978	7.471	458.8	485.5	1384.45	39.56	.377	.296	.018	.000	15.39	19.61
	1979	7.682	400.2	458.8	1481.36	42.32	.354	.325	.018	.000	16.74	18.26
SB No. 25	1979	7.682	400.2	458.8	1507.23	35.67	.417	.274	.018	.000	16.74	25.51
	1980	7.800	349.1	402.7	1647.23	35.93	.383	.280	.019	.000	19.37	26.48
	1981	7.919	304.5	351.3	1800.00	40.39	.312	.320	.020	.000	22.55	22.02
	1982	8.041	265.6	306.4	1960.00	45.53	.234	.366	.021	.000	26.24	16.81
Wiley												
W/O SB No. 25	1978	5.323	241.1	245.5	1375.83	39.31	.129	.209	.000	.000	21.68	13.32
	1979	6.060	241.8	242.8	1472.14	40.54	.112	.246	.000	.000	24.96	11.35
SB No. 25	1979	6.060	241.8	242.8	1508.13	35.70	.150	.216	.000	.000	24.96	17.29
	1980	6.147	242.5	242.5	1786.56	38.97	.194	.240	.000	.000	25.35	20.50
	1981	6.235	243.2	243.2	1936.56	43.45	.200	.271	.000	,000	25.64	18.93
	1982	6.324	243.9	243.9	2096.56	48.70	.203	.308	.000	.000	25.93	17.12
PUEBLO												
Pueblo City												
W/O SB No. 25	1978	$ 300.288	$ 21193.4	$ 22287.7	1481.60	39.47	18.939	11.854	.578	.000	13.47	21.53
	1979	311.940	20614.8	21365.3	1478.31	42.24	18.409	13.176	.595	.000	14.60	20.40
SB No. 25	1979	311.940	20614.8	21365.3	1511.23	35.77	21.130	11.158	595	.000	14.60	27.65
	1980	319.546	20052.0	20620.1	1651.23	36.01	22.540	11.508	.609	.000	15.50	30.35
	1981	327.337	19504.6	20057.1	1801.23	40.41	22.899	13.229	.169	.000	16.32	28.25
	1982	335.318	18972.1	19509.6	1961.23	45.56	22.987	15.276	.630	.000	17.19	25.86
Pueblo Rural												
W/O SB No. 25	1978	79.118	4685.6	4770.5	1474.19	45.09	3.466	3.567	.050	.000	16.58	18.42
	1979	81.809	4703.8	4720.0	1577.38	45.07	3.758	3.687	.051	.000	17.33	17.67
SB No. 25	1979	81.809	4703.8	4720.0	1602.22	37.92	4.460	3.102	.051	.000	17.33	24.92
	1980	93.802	4722.1	4722.1	1742.22	38.00	4.663	3.564	.051	.000	19.86	25.99
	1981	107.553	4740.5	4740.5	1892.22	42.46	4.404	4.566	.050	.000	22.69	21.88
	1982	123.320	4759.0	4759.0	2052.22	47.67	3.888	5.879	.050	.000	25.91	17.14

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
RIO BLANCO												
Meeker												
W/O SB No. 25	1978	$ 23.291	689.8	689.8	$1734.30	38.44	$ .301	$ .895	$ .000	$ .000	33.77	11.35
	1979	23.359	800.4	800.4	1855.70	45.78	.416	1.069	.000	.062	29.18	11.35
SB No. 25	1979	23.359	800.4	800.4	1865.04	44.14	.462	1.031	.000	.067	29.18	13.07
	1980	24.150	928.7	928.7	2005.04	43.73	.806	1.056	.000	.084	26.00	19.85
	1981	24.968	1077.6	1077.6	2155.04	48.35	1.115	1.207	.000	.104	23.17	21.40
	1982	25.814	1250.4	1250.4	2315.04	53.78	1.507	1.388	.000	.130	20.64	22.41
Rangely												
W/O SB No. 25	1978	181.421	534.1	534.1	2013.65	5.74	.035	1.041	.000	.000	339.68	11.35
	1979	157.836	501.4	534.1	2154.61	7.02	.043	1.108	.000	.000	295.52	11.35
SB No. 25	1979	157.836	501.4	534.1	2144.87	6.99	.042	1.103	.000	.000	295.52	11.35
	1980	165.690	470.7	502.1	2479.59	7.26	.041	1.204	.000	.000	330.02	11.35
	1981	173.934	441.9	471.3	2629.59	6.91	.037	1.202	.001	.000	369.03	11.35
	1982	182.589	414.9	442.5	2789.59	6.58	.033	1.201	.001	.000	412.64	11.35
RIO GRANDE												
Del Norte												
W/O SB No. 25	1978	11.614	784.4	784.4	1239.92	35.43	.561	.411	.027	.010	14.81	20.19
	1979	12.053	764.0	784.0	1326.71	37.91	.584	.457	.027	.000	15.37	19.63
SB No. 25	1979	12.053	764.0	784.4	1400.00	33.14	.699	.399	.027	.000	15.37	26.88
	1980	12.904	744.1	764.2	1600.00	34.90	.772	.450	.027	.000	16.89	28.96
	1981	13.815	724.7	744.3	1800.00	40.39	.782	.558	.027	.000	18.56	26.01
	1982	14.790	705.8	724.9	1960.00	45.53	.747	.673	.028	.000	20.40	22.65
Monte Vista												
W/O SB No. 25	1978	16.651	1431.3	1442.5	1246.55	36.95	1.183	.615	.060	.000	11.54	23.46
	1979	17.009	1371.2	1431.3	1333.81	38.11	1.261	.648	.060	.000	11.88	23.12
SB No. 25	1979	17.009	1371.2	1431.3	1400.00	33.14	1.440	.564	.060	.000	11.88	30.37
	1980	17.292	1313.6	1372.0	1600.00	34.90	1.592	.603	.061	.000	12.60	33.25
	1981	17.579	1258.4	1414.4	1800.00	40.39	1.656	.710	.062	.000	13.37	31.20
	1982	17.871	1205.5	1259.2	1960.00	45.53	1.654	.814	.063	.000	14.19	28.86
Sargent												
W/O SB No. 25	1978	9.933	388.1	394.8	1748.56	47.89	.215	.476	.016	.000	25.16	11.35
	1979	10.082	366.2	388.1	1870.96	50.12	.221	.505	.016	.000	25.98	11.35
SB No. 25	1979	10.082	366.2	388.1	1876.70	44.42	.281	.448	.016	.000	25.98	16.27
	1980	10.249	345.5	366.6	2016.70	43.98	.289	.451	.016	.000	27.96	17.89
	1981	10.419	326.0	345.9	2166.70	48.61	.243	.506	.017	.000	30.12	14.45
	1982	10.591	307.6	326.4	2326.70	50.80	.221	.538	.017	.000	32.45	13.35
ROUTT												
Hayden												
W/O SB No. 25	1978	44.701	462.9	466.1	1908.58	17.79	.094	.795	.000	.000	95.90	11.35
	1979	53.099	503.0	503.0	2042.18	17.47	.100	.927	.000	.020	105.56	11.35
SB No. 25	1979	53.099	503.0	503.0	2041.28	17.46	.100	.927	.000	.021	105.56	11.35
	1980	59.472	546.6	546.6	2311.99	19.24	.119	1.144	.000	.026	108.80	11.35
	1981	66.610	594.0	594.0	2461.99	19.94	.134	1.328	.000	.031	114.14	11.35
	1982	74.605	645.5	645.5	2621.99	20.34	.175	1.517	.000	.035	115.58	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ROUTT												
Steamboat Springs												
W/O SB No. 25	1978	$ 48.192	1312.2	1312.2	$1834.39	38.16	$ .568	$ 1.839	$ .000	$ .053	36.73	11.35
	1979	58.471	1366.7	1366.7	1962.80	36.26	.562	2.120	.000	.011	42.78	11.35
SB No. 25	1979	58.471	1366.7	1366.7	1962.89	35.60	.601	2.082	.000	.012	42.78	12.35
	1980	67.275	1423.5	1423.5	2102.89	34.70	.659	2.334	.000	.013	47.26	13.35
	1981	77.405	1482.7	1482.7	2252.89	34.37	.680	2.660	.000	.015	52.21	13.35
	1982	89.060	1544.4	1544.4	2412.89	33.98	.700	3.026	.000	.017	57.67	13.35
South Routt												
W/O SB No. 25	1978	18.726	440.3	440.3	2023.17	37.55	.188	.703	.008	.001	42.53	11.35
	1979	20.118	464.7	464.7	2164.79	39.62	.209	.797	.008	.009	43.29	11.35
SB No. 25	1979	20.118	464.7	464.7	2151.41	38.66	.222	.778	.008	.010	43.29	12.35
	1980	21.507	490.5	490.5	2291.41	40.06	.262	.862	.007	.011	43.85	13.35
	1981	22.992	517.7	517.7	2441.41	42.27	.292	.972	.007	.012	44.41	13.35
	1982	24.579	546.4	546.4	2601.41	44.60	.325	1.096	.006	.014	44.98	13.35
SAGUACHE												
Mountain Valley												
W/O SB No. 25	1978	4.045	256.7	258.1	1306.92	37.34	.186	.151	.027	.000	15.67	19.33
	1979	4.116	242.9	256.7	1398.40	39.95	.195	.164	.027	.000	16.03	18.97
SB No. 25	1979	4.116	242.9	256.7	1436.76	34.01	.229	.140	.027	.000	16.03	26.22
	1980	4.150	229.8	243.1	1600.00	34.90	.244	.145	.027	.000	17.07	28.78
	1981	4.184	217.4	230.0	1800.00	40.39	.245	.169	.027	.000	18.19	26.38
	1982	4.219	205.7	217.6	1960.00	45.53	.234	.192	.027	.000	19.38	23.67
Moffat												
W/O SB No. 25	1978	5.967	73.1	73.9	2493.91	27.08	.023	.162	.006	.000	80.75	11.35
	1979	7.248	76.9	76.9	2668.48	25.27	.022	.183	.006	.002	94.25	11.35
SB No. 25	1979	7.248	76.9	76.9	2625.18	24.63	.023	.178	.006	.002	94.25	12.35
	1980	7.301	80.9	80.9	2765.18	26.69	.029	.195	.006	.002	90.25	13.35
	1981	7.354	85.1	85.1	2915.18	29.22	.033	.215	.006	.002	86.42	13.35
	1982	7.408	89.5	89.5	3075.18	32.00	.038	.237	.006	.002	82.75	13.35
Center												
W/O SB No. 25	1978	9.249	654.9	666.6	1234.69	35.28	.497	.326	.046	.000	13.87	21.13
	1979	9.556	566.6	654.9	1321.12	37.75	.505	.361	.046	.000	14.59	20.41
SB No. 25	1979	9.556	566.6	654.9	1400.00	33.14	.600	.317	.046	.000	14.59	27.66
	1980	9.752	490.2	570.6	1600.00	34.90	.573	.340	.048	.000	17.09	28.76
	1981	8.950	424.1	493.6	1800.00	40.39	.487	.402	.049	.000	20.16	24.41
	1982	10.154	366.9	427.1	1960.00	45.53	.375	.462	.051	.000	23.78	19.27
SAN JUAN												
Silverton												
W/O SB No. 25	1978	5.211	168.9	168.9	2174.71	51.53	.099	.269	.000	.016	30.85	11.35
	1979	6.540	164.5	168.9	2326.94	46.43	.089	.304	.000	.000	38.77	11.35
SB No. 25	1979	6.548	164.5	168.9	2296.75	44.93	.094	.294	.000	.000	38.77	12.35
	1980	6.549	160.2	164.5	2436.75	45.84	.101	.300	.000	.000	39.80	13.35
	1981	6.550	156.0	160.2	2586.75	47.70	.102	.312	.000	.000	40.88	13.35
	1982	6.550	151.9	156.0	2746.75	49.64	.103	.325	.000	.000	41.98	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
SAN MIGUEL												
Telluride												
W/O SB No. 25	1978	$ 12.159	222.8	224.8	$1757.29	27.10	$ .066	$ .329	$ .000	$ .000	54.09	11.35
	1979	12.124	202.4	222.8	1880.30	28.59	.072	.347	.000	.000	54.42	11.35
SB No. 25	1979	12.124	202.4	222.8	1892.68	28.35	.078	.344	.000	.000	54.42	12.35
	1980	12.384	183.9	203.0	2086.09	28.06	.076	.347	.000	.000	60.99	13.35
	1981	12.649	167.1	184.5	2236.09	27.30	.067	.345	.000	.000	68.57	12.35
	1982	12.920	151.8	167.6	2396.09	26.50	.059	.342	.000	.000	77.08	13.35
Norwood												
W/O SB No. 25	1978	4.663	320.9	320.9	1312.66	37.50	.246	.175	.004	.005	14.53	20.47
	1979	5.578	306.7	320.9	1404.55	40.13	.227	.224	.004	.000	17.38	17.62
SB No. 25	1979	5.578	306.7	320.9	1447.46	34.26	.273	.191	.004	.000	17.38	24.87
	1980	5.697	293.1	306.9	1600.00	34.90	.292	.199	.004	.000	18.56	27.29
	1981	5.818	280.1	293.3	1800.00	40.39	.293	.235	.005	.000	19.84	24.73
	1982	5.942	267.7	280.3	1960.00	45.53	.279	.271	.005	.000	21.20	21.85
Egnar												
W/O SB No. 25	1978	3.247	62.4	62.4	1548.66	24.43	.017	.079	.000	.005	52.04	11.35
	1979	4.135	54.4	62.4	1657.07	21.35	.015	.088	.000	.000	66.26	11.35
SB No. 25	1979	4.135	54.4	62.4	1648.14	20.97	.016	.087	.000	.000	66.26	12.35
	1980	4.222	47.4	54.7	1788.14	19.76	.014	.083	.000	.000	77.14	13.35
	1981	4.311	41.3	47.7	1939.14	19.05	.010	.082	.000	.000	90.38	11.35
	1982	4.402	36.0	41.6	2098.14	17.89	.008	.079	.000	.000	105.92	11.35
SEDGWICK												
Julesburg												
W/O SB No. 25	1978	8.346	404.3	404.3	1572.55	44.93	.261	.375	.007	.000	20.64	14.36
	1979	8.823	373.0	404.3	1682.63	48.08	.256	.424	.007	.000	21.82	13.18
SB No. 25	1979	8.823	373.0	404.3	1701.59	40.27	.333	.355	.007	.000	21.82	20.43
	1980	9.253	344.1	373.8	1841.59	40.17	.317	.372	.007	.000	24.75	21.10
	1981	9.704	317.4	344.8	1991.59	44.68	.253	.434	.008	.000	28.14	16.43
	1982	10.177	292.8	318.1	2151.59	47.45	.201	.483	.008	.000	32.00	13.35
Platte Valley												
W/O SB No. 25	1978	8.162	282.9	286.1	1673.17	41.96	.136	.342	.002	.000	28.53	11.35
	1979	8.126	278.1	282.9	1790.29	44.67	.143	.363	.002	.000	28.72	11.35
SB No. 25	1979	8.126	278.1	282.9	1804.42	42.71	.163	.347	.002	.000	28.72	13.53
	1980	8.361	273.4	278.1	1944.42	42.41	.186	.355	.003	.000	30.06	15.79
	1981	8.603	268.8	273.4	2094.42	46.99	.168	.404	.003	.000	31.46	13.11
	1982	8.852	264.3	268.8	2254.42	48.72	.175	.431	.003	.000	32.93	13.35
SUMMIT												
Summit												
W/O SB No. 25	1978	94.896	1118.2	1118.2	2021.87	21.01	.267	1.994	.000	.020	84.87	11.35
	1979	106.935	1180.3	1180.3	2163.40	21.22	.284	2.269	.000	.023	90.60	11.35
SB No. 25	1979	106.935	1180.3	1180.3	2150.96	20.89	.305	2.234	.000	.025	90.60	12.35
	1980	114.935	1245.8	1245.8	2290.96	21.69	.361	2.493	.000	.028	92.26	13.35
	1981	123.533	1314.9	1314.9	2440.96	22.75	.399	2.810	.000	.031	93.95	13.35
	1982	132.774	1387.8	1387.8	2600.96	23.86	.442	3.168	.000	.035	95.67	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
TELLER												
Cripple Creek-Vic.												
W/O SB No. 25	1978	$ 12.393	261.6	261.6	$1687.29	28.73	$ .085	$ .356	$ .008	$ .005	47.37	11.35
	1979	13.230	282.7	282.7	1805.40	31.05	.100	.411	.007	.009	46.80	11.35
SB No. 25	1979	13.230	282.7	282.7	1820.51	30.78	.107	.407	.007	.010	46.80	12.35
	1980	13.403	305.5	305.5	1960.51	34.26	.140	.459	.007	.011	43.87	13.35
	1981	13.578	330.1	330.1	2110.51	38.74	.171	.526	.006	.013	41.13	13.35
	1982	13.755	356.7	356.7	2270.51	43.74	.208	.602	.006	.015	38.56	13.35
Woodland Park												
W/O SB No. 25	1978	23.521	1275.5	1275.5	1312.73	37.51	.792	.882	.000	.021	18.44	16.56
	1979	25.348	1460.0	1460.0	1404.62	40.13	1.033	1.017	.000	.077	17.36	17.64
SB No. 25	1979	25.348	1460.0	1460.0	1440.01	34.08	1.238	.864	.000	.084	17.36	24.89
	1980	26.185	1671.2	1671.2	1600.00	34.90	1.760	.914	.000	.107	15.67	30.18
	1981	27.049	1913.0	1913.0	1800.00	40.39	2.351	1.092	.000	.138	14.14	30.43
	1982	27.942	2189.8	2189.8	1960.00	45.53	3.020	1.272	.000	.172	12.76	30.29
WASHINGTON												
Akron												
W/O SB No. 25	1978	15.665	498.8	506.6	1426.99	33.76	.194	.529	.005	.000	30.92	11.35
	1979	16.294	479.5	498.8	1526.88	34.69	.196	.565	.005	.000	32.67	11.35
SB No. 25	1979	16.294	479.5	498.8	1556.03	34.57	.213	.563	.005	.000	32.67	12.35
	1980	18.524	460.9	479.7	1696.03	32.64	.209	.605	.006	.000	38.61	13.35
	1981	21.059	443.0	461.1	1846.03	31.28	.193	.659	.006	.000	45.67	13.35
	1982	23.941	425.8	443.2	2006.03	29.78	.176	.713	.006	.000	54.01	13.35
Arickaree												
W/O SB No. 25	1978	13.243	150.7	172.6	2132.33	24.21	.047	.321	.004	.000	76.73	11.35
	1979	13.450	146.0	155.3	2281.59	23.30	.041	.313	.005	.000	86.59	11.35
SB No. 25	1979	13.450	146.0	155.3	2257.68	22.82	.044	.307	.005	.000	86.59	12.35
	1980	13.668	141.4	146.0	2397.68	22.42	.044	.306	.005	.000	93.60	13.35
	1981	13.889	136.9	141.4	2547.68	22.84	.043	.317	.005	.000	98.20	13.35
	1982	14.114	132.5	136.9	2707.68	23.26	.043	.328	.005	.000	103.06	13.35
Otis												
W/O SB No. 25	1978	6.324	185.8	212.3	1577.18	38.34	.092	.242	.004	.000	29.79	11.35
	1979	6.459	182.1	193.4	1687.58	37.71	.083	.244	.004	.000	33.40	11.35
SB No. 25	1979	6.459	182.1	193.4	1707.62	37.33	.089	.241	.004	.000	33.40	12.35
	1980	6.594	178.5	182.1	1847.62	37.28	.091	.246	.004	.000	36.20	13.35
	1981	6.731	175.0	178.5	1997.62	39.13	.093	.263	.005	.000	37.70	13.35
	1982	6.872	171.6	175.0	2157.62	41.01	.096	.282	.005	.000	39.26	13.35
Lone Star												
W/O SB No. 25	1978	2.859	51.0	53.3	3229.79	49.69	.030	.142	.001	.000	53.64	11.35
	1979	2.853	60.4	60.4	3455.88	58.99	.040	.168	.000	.010	47.23	11.35
SB No. 25	1979	2.853	60.4	60.4	3363.61	56.45	.042	.161	.000	.011	47.23	12.35
	1980	2.896	75.1	71.5	3503.61	65.06	.062	.188	.000	.013	40.50	13.35
	1981	2.940	84.6	84.6	3653.61	75.96	.086	.223	.000	.016	34.75	13.35
	1982	2.984	100.1	100.1	3813.61	88.59	.117	.264	.000	.020	29.81	13.24

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WASHINGTON												
Woodlin												
W/O SB No. 25	1978	$ 13.958	137.9	149.3	$2393.00	22.83	$ .039	$ .319	$ .002	$ .000	93.49	11.35
	1979	13.285	123.1	137.9	2560.51	23.78	.037	.316	.002	.000	96.34	11.35
SB No. 25	1979	13.285	123.1	137.9	2533.28	23.31	.040	.310	.002	.000	96.34	12.35
	1980	13.473	109.9	123.6	2673.28	21.85	.036	.294	.002	.000	108.98	13.35
	1981	13.664	98.1	110.4	2823.28	20.58	.030	.281	.003	.000	123.80	13.35
	1982	13.858	87.6	98.5	2983.28	19.63	.022	.272	.003	.000	140.65	11.35
WELD												
Gilcrest												
W/O SB No. 25	1978	54.843	1644.2	1644.2	1296.71	29.01	.541	1.591	.019	.000	33.36	11.35
	1979	64.264	1702.5	1702.5	1387.48	28.26	.546	1.816	.018	.005	37.75	11.35
SB No. 25	1979	64.264	1702.5	1702.5	1426.66	28.48	.599	1.830	.018	.005	37.75	12.35
	1980	71.900	1762.9	1762.9	1600.00	29.56	.696	2.125	.017	.006	40.79	13.35
	1981	80.443	1825.4	1825.4	1800.00	31.35	.764	2.522	.015	.007	44.07	13.35
	1982	90.001	1890.1	1890.1	1960.00	32.15	.811	2.893	.014	.008	47.62	13.35
Eaton												
W/O SB No. 25	1978	19.769	1090.8	1121.7	1302.31	37.21	.725	.736	.044	.000	17.62	17.38
	1979	21.329	1086.2	1097.7	1393.47	39.81	.680	.849	.044	.000	19.43	15.57
SB No. 25	1979	21.329	1086.2	1097.7	1432.19	33.90	.849	.723	.044	.000	19.43	22.82
	1980	22.791	1081.6	1086.2	1600.00	34.90	.943	.795	.045	.000	20.98	24.87
	1981	24.354	1077.0	1081.6	1800.00	40.39	.963	.984	.045	.000	22.52	22.05
	1982	26.023	1072.4	1077.0	1960.00	45.53	.926	1.185	.045	.000	24.16	18.89
Keenesburg												
W/O SB No. 25	1978	45.512	1356.1	1403.5	1216.48	27.79	.443	1.265	.025	.000	32.43	11.35
	1979	46.009	1314.8	1357.0	1301.63	28.76	.443	1.323	.026	.000	33.91	11.35
SB No. 25	1979	46.009	1314.8	1357.0	1400.00	30.27	.507	1.393	.026	.000	33.91	12.35
	1980	46.500	1274.8	1315.2	1600.00	32.85	.577	1.528	.026	.000	35.35	13.35
	1981	46.997	1236.0	1275.2	1800.00	35.85	.610	1.685	.027	.000	36.85	13.35
	1982	47.499	1198.4	1236.4	1960.00	37.86	.625	1.798	.028	.000	38.42	13.35
Windsor												
W/O SB No. 25	1978	87.762	1168.8	1168.8	1695.84	19.77	.247	1.735	.009	.001	75.09	11.35
	1979	90.644	1256.4	1256.4	1814.55	21.73	.310	1.970	.007	.036	72.15	11.35
SB No. 25	1979	90.644	1256.4	1256.4	1825.84	21.61	.335	1.959	.007	.038	72.15	12.35
	1980	93.369	1350.6	1350.6	1965.84	23.83	.430	2.225	.006	.044	69.13	13.35
	1981	96.176	1451.9	1451.9	2115.84	26.58	.515	2.557	.004	.051	66.24	13.35
	1982	99.068	1560.8	1560.8	2275.84	29.62	.617	2.935	.002	.059	63.47	13.35
Johnstown												
W/O SB No. 25	1978	15.389	1080.3	1130.2	1349.37	42.95	.921	.661	.015	.000	13.62	21.38
	1979	15.802	1127.7	1127.7	1497.33	42.78	1.013	.676	.015	.008	14.01	20.99
SB No. 25	1979	15.802	1127.7	1127.7	1528.98	36.19	1.152	.572	.015	.009	14.01	28.24
	1980	16.275	1177.2	1177.2	1668.98	36.40	1.372	.592	.014	.010	13.83	32.02
	1981	16.762	1228.9	1228.9	1818.98	40.81	1.551	.684	.013	.012	13.64	30.93
	1982	17.264	1282.9	1282.9	1978.98	45.97	1.745	.794	.012	.014	13.46	29.59

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD												
Greeley												
W/O SB No. 25	1978	$ 178.843	9486.1	9696.8	$1399.25	39.98	$ 6.418	$ 7.150	$ .115	$ .000	18.44	16.56
	1979	196.309	9601.5	9601.5	1497.20	42.78	5.978	8.398	.117	.000	20.45	14.55
SB No. 25	1979	196.309	9601.5	9601.5	1529.11	36.19	7.577	7.105	.117	.000	20.45	21.80
	1980	212.980	9718.3	9718.3	1709.54	37.29	8.673	7.941	.115	.000	21.92	23.93
	1981	231.067	9836.5	9836.5	1859.54	41.72	8.651	9.641	.113	.000	23.49	21.08
	1982	250.689	9956.1	9956.1	2019.54	46.91	8.347	11.760	.111	.000	25.18	17.87
Platte Valley												
W/O SB No. 25	1978	14.585	880.6	914.1	1541.32	46.38	.732	.677	.023	.000	15.96	19.04
	1979	15.572	827.3	880.6	1649.21	47.12	.719	.734	.024	.000	17.68	17.32
SB No. 25	1979	15.572	827.3	880.6	1670.94	39.55	.856	.616	.024	.000	17.68	24.57
	1980	16.500	777.2	828.4	1810.94	39.50	.848	.652	.025	.000	19.92	25.93
	1981	17.484	730.1	778.2	1960.94	44.00	.757	.769	.026	.000	22.47	22.10
	1982	18.526	685.9	731.1	2120.94	49.27	.638	.813	.027	.000	25.34	17.71
Fort Lupton												
W/O SB No. 25	1978	72.572	1630.7	1630.7	1412.31	25.65	.441	1.862	.038	.005	44.50	11.35
	1979	96.126	1709.2	1709.2	1511.17	22.36	.434	2.149	.037	.017	56.24	11.35
SB No. 25	1979	96.126	1709.2	1709.2	1536.13	22.40	.473	2.153	.037	.018	56.24	12.35
	1980	120.125	1791.5	1791.5	1676.13	20.85	.499	2.504	.035	.021	67.05	13.35
	1981	150.115	1877.8	1877.8	1826.13	19.57	.491	2.938	.033	.024	79.94	13.35
	1982	187.592	1968.3	1968.3	1986.13	18.62	.416	3.493	.032	.027	95.31	11.35
Ault-Highland												
W/O SB No. 25	1978	16.112	844.0	895.5	1498.34	42.81	.652	.690	.022	.000	17.99	17.01
	1979	16.515	816.8	852.1	1603.22	45.81	.610	.756	.022	.000	19.38	15.62
SB No. 25	1979	16.515	816.8	852.1	1628.17	38.54	.751	.636	.022	.000	19.38	22.87
	1980	16.995	790.5	817.1	1768.17	38.56	.789	.655	.023	.000	20.80	25.05
	1981	17.489	765.0	790.8	1918.17	43.04	.764	.753	.024	.000	22.12	22.45
	1982	17.997	740.3	765.3	2078.17	48.27	.722	.869	.024	.000	23.52	19.53
Briggsdale												
W/O SB No. 25	1978	2.866	87.7	88.4	1962.79	44.85	.045	.129	.001	.000	32.41	11.35
	1979	3.316	88.4	88.4	2100.19	42.99	.043	.143	.001	.000	37.51	11.35
SB No. 25	1979	3.316	88.4	88.4	2092.53	41.97	.046	.139	.001	.000	37.51	12.35
	1980	3.696	89.1	89.1	2232.53	40.72	.048	.150	.001	.000	41.48	13.35
	1981	4.120	89.8	89.8	2382.53	40.23	.048	.166	.001	.000	45.88	13.35
	1982	4.593	90.5	90.5	2542.53	39.67	.048	.182	.001	.000	50.75	13.35
Prairie												
W/O SB No. 25	1978	5.584	111.3	132.6	1870.54	34.99	.053	.195	.005	.000	42.11	11.35
	1979	5.505	108.7	117.5	2001.48	34.40	.046	.189	.005	.000	46.84	11.35
SB No. 25	1979	5.505	108.7	117.5	2003.94	33.86	.049	.186	.005	.000	46.48	12.35
	1980	5.550	106.2	108.7	2143.94	33.29	.048	.185	.005	.000	51.04	13.35
	1981	5.596	103.8	106.2	2293.94	34.74	.049	.194	.005	.000	52.67	13.35
	1982	5.642	101.5	103.8	2453.94	36.25	.050	.205	.005	.000	54.34	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD												
Grover												
W/O SB No. 25	1978	$ 3.583	130.6	138.4	$1786.13	47.96	$ .075	$ .172	$ .003	$ .000	25.89	11.35
	1979	3.715	125.0	131.3	1911.16	48.22	.072	.179	.003	.000	28.29	11.35
SB No. 25	1979	3.715	125.0	131.3	1916.24	45.35	.083	.168	.003	.000	28.29	13.96
	1980	3.811	119.6	125.1	2056.24	44.85	.086	.171	.004	.000	30.47	15.38
	1981	3.910	114.4	119.7	2206.24	49.50	.070	.194	.004	.000	32.67	11.90
	1982	4.011	109.4	114.5	2366.24	48.90	.075	.196	.004	.000	35.04	13.35
YUMA												
West Yuma												
W/O SB No. 25	1978	26.797	1067.6	1091.0	1664.75	46.36	.574	1.242	.010	.000	24.56	11.35
	1979	28.956	1071.4	1076.7	1781.28	46.58	.569	1.349	.011	.000	26.89	11.35
SB No. 25	1979	28.956	1071.4	1076.7	1794.18	42.47	.702	1.230	.011	.000	26.89	15.36
	1980	30.923	1075.2	1075.2	1934.18	42.18	.775	1.304	.011	.000	28.76	17.09
	1981	33.023	1079.0	1079.0	2084.18	46.76	.705	1.544	.011	.000	30.61	13.96
	1982	35.266	1082.8	1082.8	2244.18	48.87	.706	1.724	.010	.000	32.57	13.35
East Yuma												
W/O SB No. 25	1978	30.947	857.9	872.4	1374.36	29.35	.291	.908	.006	.000	35.47	11.35
	1979	34.302	844.8	858.4	1470.57	28.66	.279	.983	.006	.000	39.96	11.35
SB No. 25	1979	34.302	844.8	858.4	1504.65	28.76	.305	.987	.006	.000	39.96	12.35
	1980	37.044	831.9	844.9	1727.41	30.20	.341	1.119	.007	.000	43.85	13.35
	1981	40.005	819.2	832.0	1877.41	30.56	.339	1.223	.007	.000	48.08	13.35
	1982	43.202	806.7	819.3	2037.41	30.83	.337	1.332	.007	.000	52.73	13.35
STATE TOTALS	1978	$10624.055	$523933.4	$533439.1	$1552.06	41.20	$390.259	$437.670	$6.178	$1.977	19.92	15.81
	1979	11520.318	521005.6	530951.1	1659.20	42.76	388.376	492.581	6.285	1.935	21.70	15.16
	1979	$11520.318	$521005.6	$530951.1	$1686.18	37.78	$460.093	$435.188	$6.285	$2.092	21.70	19.70
	1980	12237.736	518917.7	527937.8	1851.60	38.13	510.849	466.682	6.414	2.497	23.18	21.61
	1981	13032.715	517678.1	526283.6	2009.38	41.94	510.936	546.565	6.526	2.976	24.76	20.09
	1982	13917.219	517301.6	525519.0	2167.96	45.16	510.844	628.463	6.634	3.521	26.48	18.69

APPENDIX B

INCREASES IN AUTHORIZED REVENUE BASE (ARB)
DUE TO SB NO. 25 -- 1979 OVER 1978

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
ADAMS				
Mapleton	$1583	$1713	$130	8.21
Eastlake	1463	1593	130	8.89
Commerce City	1569	1699	130	8.29
Brighton	1599	1729	130	8.13
Bennett	1518	1648	130	8.56
Strasburg	1603	1733	130	8.11
Westminster	1496	1626	130	8.69
ALAMOSA				
Alamosa	1348	1478	130	9.64
Sangre de Cristo	1319	1449	130	9.86
ARAPAHOE				
Englewood	1721	1851	130	7.55
Sheridan	1627	1757	130	7.99
Cherry Creek	1820	1950	130	7.14
Littleton	1472	1602	130	8.83
Deer Trail	2512	2642	130	5.18
Aurora	1628	1758	130	7.99
Byers	1606	1736	130	8.09
ARCHULETA				
Pagosa Springs	1244	1400	156	12.54
BACA				
Walsh	1402	1532	130	9.27
Pritchett	1802	1932	130	7.21
Springfield	1389	1519	130	9.36
Vilas	2147	2277	130	6.05
Campo	1379	1509	130	9.43
BENT				
Las Animas	1341	1471	130	9.69
McClave	1605	1735	130	8.10
BOULDER				
St. Vrain Valley	1430	1560	130	9.09
Boulder Valley	1639	1769	130	7.93
CHAFFEE				
Buena Vista	1217	1400	183	15.04
Salida	1174	1400	226	19.25

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
CHEYENNE				
Kit Carson	$2921	$3051	$130	4.45
Cheyenne Wells	1689	1819	130	7.70
Arapahoe	2824	2954	130	4.60
CLEAR CREEK				
Idaho Springs	1636	1766	130	7.95
CONEJOS				
La Jara	1199	1400	201	16.76
Sanford	1191	1400	209	17.55
Antonito	1181	1400	219	18.54
COSTILLA				
San Luis	1257	1400	143	11.38
Sierra Grande	1549	1679	130	8.39
CROWLEY				
Ordway	1272	1402	130	10.22
CUSTER				
Westcliffe	1494	1624	130	8.70
DELTA				
Delta	1217	1400	183	15.04
DENVER				
Denver	1968	2098	130	6.61
DOLORES				
Dove Creek	1377	1507	130	9.44
DOUGLAS				
Castle Rock	1435	1565	130	9.06
EAGLE				
Eagle	2150	2280	130	6.05
ELBERT				
Elizabeth	1426	1556	130	9.12
Kiowa	1835	1965	130	7.08
Big Sandy	1405	1535	130	9.25
Elbert	1390	1520	130	9.35
Agate	2786	2916	130	4.67
EL PASO				
Calhan	1385	1515	130	9.39
Harrison	1293	1423	130	10.05

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
Security	$1173	$1400	$227	19.35
Fountain	1166	1400	234	20.07
Colorado Springs	1390	1520	130	9.35
Cheyenne Mountain	1972	2102	130	6.59
Manitou Springs	1375	2505	130	9.45
Academy	1183	1400	217	18.34
Ellicott	1305	1435	130	9.96
Peyton	1625	1755	130	8.00
Hanover	2062	2192	130	6.30
Lewis-Palmer	1451	1581	130	8.96
Falcon	1428	1558	130	9.10
Edison	2754	2884	130	4.72
Miami Yoder	1650	1780	130	7.88
FREMONT				
Canon City	1284	1414	130	10.12
Florence	1197	1400	203	16.96
Cotopaxi	1960	2090	130	6.63
GARFIELD				
Glenwood Springs	1225	1400	175	14.29
Rifle	1434	1564	130	9.07
Grand Valley	2083	2213	130	6.24
GILPIN				
Central City	2488	2618	130	5.23
GRAND				
Kremmling	1817	1947	130	7.15
Granby	1775	1905	130	7.32
GUNNISON				
Gunnison	1419	1549	130	9.16
HINSDALE				
Lake City	1297	1427	130	10.02
HUERFANO				
Walsenburg	1374	1504	130	9.46
La Veta	1372	1502	130	9.48
JACKSON				
Walden	1414	1544	130	9.19
JEFFERSON				
Jefferson	1600	1730	130	8.13

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
KIOWA				
Eads	$1566	$1696	$130	8.30
Plainview	2094	2224	130	6.21
KIT CARSON				
Flagler	1582	1712	130	8.22
Seibert	1797	1927	130	7.23
Vona	2264	2394	130	5.74
Stratton	1485	1615	130	8.75
Bethune	1621	1751	130	8.02
Burlington	1327	1457	130	9.80
LAKE				
Leadville	1730	1860	130	7.51
LA PLATA				
Durango	1358	1488	130	9.57
Bayfield	1134	1400	266	23.46
Ignacio	1168	1400	232	19.86
LARIMER				
Fort Collins	1577	1707	130	8.24
Loveland	1301	1431	130	9.99
Estes Park	1536	1666	130	8.46
LAS ANIMAS				
Trinidad	1308	1438	130	9.94
Primero	1567	1697	130	8.30
Hoehne	1310	1440	130	9.92
Aguilar	1170	1400	230	19.66
Branson	2205	2335	130	5.90
Kim	2091	2221	130	6.22
LINCOLN				
Hugo	1516	1646	130	8.58
Limon	1170	1400	230	19.66
Genoa	1651	1781	130	7.87
Karval	1588	1718	130	8.19
Arriba	1854	1984	130	7.01
LOGAN				
Sterling	1467	1597	130	8.86
Frenchman	1546	1676	130	8.41
Buffalo	1422	1552	130	9.14
Peetz	2393	2523	130	5.43

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
MESA				
DeBeque	2172	2302	130	5.99
Collbran	1263	1400	137	10.85
Grand Junction	1333	1463	130	9.75
MINERAL				
Creede	1546	1676	130	8.41
MOFFAT				
Craig	1324	1454	130	9.82
MONTEZUMA				
Cortez	1168	1400	232	19.86
Dolores	1258	1400	142	11.29
Mancos	1196	1400	204	17.06
MONTROSE				
Montrose	1351	1481	130	9.62
Naturita	1414	1544	130	9.19
MORGAN				
Brush	1310	1440	130	9.92
Fort Morgan	1503	1633	130	8.65
Weldona	1511	1641	130	8.60
Wiggins	1559	1689	130	8.34
OTERO				
La Junta	1286	1416	130	10.11
Rocky Ford	1288	1418	130	10.09
Manzanola	1253	1400	147	11.73
Fowler	1489	1619	130	8.73
Cheraw	1375	1505	130	9.45
Swink	1438	1568	130	9.04
OURAY				
Ouray	1527	1657	130	8.51
Ridgway	1415	1545	130	9.19
PARK				
Platte Canyon	1708	1838	130	7.61
Fairplay	2489	2619	130	5.22
PHILLIPS				
Holyoke	1465	1595	130	8.87
Haxtun	1645	1775	130	7.90
PITKIN				
Aspen	2023	2153	130	6.43

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
PROWERS				
Granada	$1285	$1415	$130	10.12
Lamar	1257	1400	143	11.38
Holly	1384	1514	130	9.39
Wiley	1376	1506	130	9.45
PUEBLO				
City	1382	1512	130	9.41
Rural	1474	1604	130	8.82
RIO BLANCO				
Meeker	1734	1864	130	7.50
Rangely	2014	2144	130	6.45
RIO GRANDE				
Del Norte	1240	1400	160	12.90
Monte Vista	1247	1400	153	12.27
Sargent	1749	1879	130	7.43
ROUTT				
Hayden	1909	2039	130	6.81
Steamboat	1834	1964	130	7.09
Oak Creek	2023	2153	130	6.43
SAGUACHE				
Mountain Valley	1307	1437	130	9.95
Moffat	2494	2624	130	5.21
Center	1235	1400	165	13.36
SAN JUAN				
Silverton	2175	2305	130	5.98
SAN MIGUEL				
Telluride	1757	1887	130	7.40
Norwood	1313	1443	130	9.90
Egnar	1549	1679	130	8.39
SEDGWICK				
Julesburg	1573	1703	130	8.26
Platte Valley	1673	1803	130	7.77
SUMMIT				
Frisco	2022	2152	130	6.43
TELLER				
Cripple Creek-Vic.	1687	1817	130	7.71
Woodland Park	1313	1443	130	9.90

COUNTY District	1978 ARB	Est. 1979 ARB/SB 25	Difference	Percent Change
WASHINGTON				
Akron	$1427	$1557	$130	9.11
Arickaree	2132	2262	130	6.10
Otis	1577	1707	130	8.24
Lone Star	3230	3360	130	4.02
Woodlin	2393	2523	130	5.43
WELD				
Gilcrest	1297	1427	130	10.02
Eaton	1302	1432	130	9.98
Keenesburg	1216	1400	184	15.13
Windsor	1696	1826	130	7.67
Johnstown	1399	1529	130	9.29
Greeley	1399	1529	130	9.29
Kersey	1541	1671	130	8.44
Fort Lupton	1412	1542	130	9.21
Ault-Highland	1498	1628	130	8.68
Briggsdale	1963	2093	130	6.62
New Raymer	1871	2001	130	6.95
Grover	1786	1916	130	7.28
YUMA				
West Yuma	1665	1795	130	7.81
East Yuma	1374	1504	130	9.46

APPENDIX C

ESTIMATED IMPACT OF SPECIFIC PROGRAMS ON ARB FOR CALENDAR YEAR 1979

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
ADAMS									
Mapleton									
Total:	5,388.5	$ 9,231,631.87	$ 395,804.16	$ 183,272.42	$ 94,952.95	$ 1,173,475.74	$ 29,094.44	$ 39,224.47	$ 7,315,807.69
Per Unit:		1,713.21	73.45	34.01	17.62	217.77	5.40	7.28	1,357.67
Northglenn									
Total:	18,588.5	29,571,889.17	906,487.75	918,043.59	334,077.81	2,520,001.22	62,479.37	96,776.54	24,734,022.89
Per Unit:		1,590.87	48.77	49.39	17.97	135.57	3.36	5.21	1,330.61
Commerce City									
Total:	5,890.9	9,990,670.57	480,734.62	199,136.82	132,899.29	1,107,493.64	27,458.52	45,742.98	7,997,204.70
Per Unit:		1,695.95	81.61	33.80	22.56	188.00	4.66	7.77	1,357.55
Brighton									
Total:	3,911.8	6,759,590.06	249.216.08	185,340.20	105,498.01	699,569.58	17,344.71	25,937.99	5,476,683.49
Per Unit:		1,728.00	63.71	47.38	26.97	178.84	4.43	6.63	1,400.04
Bennett									
Total:	454.3	749,372.38	19,600.61	29,429.95	15,106.02	62,559.79	1,551.06	2,226.10	618,898.85
Per Unit:		1,649.51	43.14	64.78	33.25	137.71	3.41	4.90	1,362.31
Strasburg									
Total:	397.1	687,175.41	17,819.60	17,278.07	14,713.79	61,173.35	1,516.69	2,539.74	572,134.16
Per Unit:		1,730.63	44.88	43.51	37.06	154.06	3.82	6.40	1,440.90
Westminster									
Total:	13,936.4	22,652,642.33	1,173,113.43	338,393.48	208,102.31	2,353,789.75	58,358.42	83,722.53	18,437,162.42
Per Unit:		1,625.43	84.18	24.28	14.93	168.90	4.19	6.01	1,322.95
ALAMOSA									
Alamosa									
Total:	2,219.2	3,277,785.52	106,261.13	132,708.51	61,987.04	303,385.62	7,521.96	11,103.89	2,654,817.37
Per Unit		1,476.99	47.88	59.80	27.93	136.71	3.39	5.00	1,196.28
Sangre DeCristo									
Total:	258.7	374.063.72	14,489.83	9,259.37	9,339.94	36,824.12	913.00	1,579.17	301,658.28
Per Unit:		1,445.75	56.00	35.79	36.10	142.32	3.53	6.10	1,165.90
ARAPAHOE									
Englewood									
Total:	4,030.8	7,458,936.34	359,235.94	96,364.25	25,351.28	780,542.74	19,352.30	30,202.87	6,147,886.97
Per Unit:		1,850.47	89.12	23.91	6.29	193.64	4.80	7.49	1,525.21
Sheridan									
Total:	1,738.9	3,054,911.15	168,204.33	87,903.55	38,075.50	305,709.10	7,579.57	12,115.31	2,435,323.80
Per Unit:		1,756.84	96.73	50.55	21.90	175.81	4.36	6.97	1,400.52
Cherry Creek									
Total:	18,292.6	35,659,404.98	1,328,484.51	478,987.97	873,732.76	2,844,498.56	70,524.75	118,461.65	29,944,714.76
Per Unit:		1,949.39	72.62	26.18	47.76	155.50	3.86	6.48	1,636.99

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
ARAPAHOE									
Littleton									
Total:	16,702.6	$ 26,770,652.57	$ 1,240,165.04	$ 607,402.14	$ 290,472.05	$ 2,596,483.84	$ 64,375.63	$ 97,520.60	$ 21,874,233.27
Per Unit		1,602.78	74.25	36.37	17.39	155.45	3.85	5.84	1,309.63
Deer Trail									
Total:	132.6	350,156.31	5,345.41	12,660.23	11,083.04	41,201.34	1,021.53	1,793.08	277,051.68
Per Unit:		2,641.36	40.32	95.50	83.60	310.80	7.71	13.53	2,089.90
Aurora									
Total:	20,018.5	35,197,928.39	1,317,604.11	1,032,135.01	278,896.06	3,276,764.65	81,242.10	125,135.46	29,086,150.99
Per Unit:		1,758.27	65.82	51.56	13.93	163.69	4.06	6.25	1,452.96
Byers									
Total:	339.8	593,739.74	14,255.21	19,815.09	16,478.21	62,500.49	1,549.60	2,508.41	476,632.73
Per Unit:		1,747.15	41.95	58.31	48.49	183.92	4.56	7.38	1,402.55
ARCHULETA									
Archuleta									
Total:	911.5	1,276,100.00	33,039.37	5,230.46	23,646.11	107,776.36	2,672.14	3,643.64	1,100,091.91
Per Unit:		1,400.00	36.25	5.74	25.94	118.24	2.93	4.00	1,206.90
BACA									
Walsh									
Total:	423.2	648,325.79	25,684.26	15,371.45	16,808.82	66,224.26	1,641.92	3,016.52	519,578.56
Per Unit:		1,531.84	60.69	36.32	39.72	156.47	3.88	7.13	1,227.64
Pritchett									
Total:	98.3	189,737.68	7,338.53	7,692.83	3,357.02	23,584.95	584.75	936.44	146,234.16
Per Unit:		1,930.19	74.65	78.26	34.15	239.93	5.95	9.53	1,487.72
Springfield									
Total:	521.1	791,139.17	36,695.01	23,093.91	23,944.72	65,962.57	1,635.43	2,877.77	636,929.76
Per Unit:		1,518.21	70.42	44.32	45.95	126.58	3.14	5.52	1,222.28
Vilas									
Total:	98.5	224,259.88	7,338.53	.00	3,258.67	23,555.86	584.02	828.24	188,694.55
Per Unit:		2,276.75	74.50	.00	33.08	239.15	5.93	8.41	1,915.68
Campo									
Total:	134.0	202,109.52	7,338.53	14,629.66	3,047.75	21,355.84	531.97	805.00	154,300.79
Per Unit:		1,508.28	54.77	109.18	22.74	160.12	3.97	6.01	1,151.50
BENT									
Las Animas									
Total:	986.0	1,450,080.88	54,038.25	56,931.95	44,099.90	159,597.92	3,956.97	5,133.14	1,126,322.76
Per Unit:		1,470.72	54.81	57.74	44.73	161.87	4.01	5.21	1,142.35
McClave									
Total:	204.0	354,056.29	14,677.06	19,202.46	4,927.11	39,888.61	988.98	1,255.58	273,116.50
Per Unit:		1,735.57	71.95	94.13	24.15	195.53	4.85	6.15	1,338.81
BOULDER									
St. Vrain Valley									
Total	14,102.9	21,999,674.56	704,249.86	468,937.04	376,626.58	2,052,664.42	50,892.50	78,240.15	18,268,064.01
Per Unit:		1,559.94	49.94	33.25	26.71	145.55	3.61	5.55	1,295.34

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
BOULDER									
Boulder Valley									
Total:	21,524.2	$ 38,061,513.24	$ 1,378,707.16	$ 827,896.88	$ 431,442.18	$ 3,911,376.02	$ 96,976.27	$ 161,269.72	$ 31,253,845.01
Per Unit:		1,768.31	64.05	38.46	20.04	181.72	4.51	7.49	1,452.03
CHAFFEE									
Buena Vista									
Total:	1,109.3	1,553,066.55	43,544.15	.00	55,550.28	136.280.47	3,378.85	6,073.48	1,308,239.33
Per Unit:		1,400.00	39.25	.00	50.08	122.85	3.05	5.47	1,179.30
Salida									
Total:	1,399.4	1,959,160.21	54,430.48	68,025.66	17,408.42	158,377.85	3,926.72	4,984.54	1,652,006.54
Per Unit:		1,400.00	38.90	48.61	12.44	113.18	2.81	3.56	1,180.51
CHEYENNE									
Kit Carson									
Total:	116.6	355,629.97	5,345.41	11,177.84	13,384.25	31,522.18	781.54	1,566.51	291,852.24
Per Unit:		3,050.00	45.84	95.86	114.79	270.34	6.70	13.43	2,503.02
Cheyenne Wells									
Total:	266.0	483,875.85	18,346.91	9,677.66	14,883.24	44,733.65	1,109.10	1,891.09	393,234.19
Per Unit:		1,819.31	68.98	36.39	55.96	168.19	4.17	7.11	1,478.51
Arapahoe									
Total:	69.9	206,431.55	7,338.53	.00	10,869.74	23,391.41	579.95	1,116.64	163,135.27
Per Unit:		2,954.65	105.04	.00	155.58	334.80	8.30	15.98	2,334.95
CLEAR CREEK									
Clear Creek									
Total:	1,176.2	2,082,897.35	37,981.89	33,554.84	58,813.69	197,763.86	4,903.24	7,593.45	1,742,286.38
Per Unit:		1,770.87	32.29	28.53	50.00	168.14	4.17	6.46	1,481.28
CONEJOS									
North Conejos									
Total:	1,188.3	1,663,666.55	62,790.45	116,111.80	36,004.17	142,076.41	3,522.56	4,782.98	1,298,378.18
Per Unit:		1,400.00	52.84	97.71	30.30	119.56	2.96	4.02	1,092.60
Sanford									
Total:	330.4	462,606.69	19,319.77	6,225.84	12,166.10	36,185.49	897.17	1,230.44	386,581.88
Per Unit:		1,400.00	58.47	18.84	36.82	109.51	2.72	3.72	1,169.92
South Conejos									
Total:	754.4	1,056,160.03	38,640.73	53,292.91	19,063.82	83,625.65	2,073.37	2,605.21	856,858.35
Per Unit:		1,400.00	51.22	70.64	25.27	110.85	2.75	3.45	1,135.81
COSTILLA									
Centennial									
Total:	631.3	883,819.90	33,810.79	28,979.66	27,449.86	75,378.24	1,868.88	3,003.46	713,329.01
Per Unit:		1,400.00	53.56	45.90	43.48	119.40	2.96	4.76	1,129.94
Sierra Grande									
Total:	929.9	492,092.46	14,489.83	37,227.06	9,396.82	39,056.58	968.34	1,536.62	389,417.21
Per Unit:		1,680.07	49.47	127.10	32.08	133.34	3.31	5.25	1,329.52

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
CROWLEY									
Crowley									
Total:	547.0	$ 767,854.22	$ 30,879.17	$ 37,818.36	$ 29,451.28	$ 86,011.05	$ 2,132.50	$ 3,249.51	$ 578,312.35
Per Unit:		1,403.67	56.45	69.13	53.84	157.23	3.90	5.94	1,057.18
CUSTER									
Consolidated									
Total:	248.4	403,431.43	21,942.12	8,655.03	11,041.56	34,340.50	851.42	1,329.00	325,271.80
Per Unit:		1,624.12	88.33	34.84	44.45	138.25	3.43	5.35	1,309.47
DELTA									
Delta									
Total:	3,962.3	5,547,172.56	411,269.22	137,137.93	144,642.35	576,460.39	14,292.40	21,409.19	4,241,961.07
Per Unit:		1,400.00	103.80	34.61	36.50	145.49	3.61	5.40	1,070.59
DENVER									
Denver									
Total:	65,464.6	137,396,519.26	7,918,865.51	3,595,481.81	3,599,619.73	17,015,021.03	421,860.0	690,593.09	104,155,078.07
Per Unit:		2,098.79	120.96	54.92	54.99	259.91	6.44	10.55	1,591.01
DOLORES									
Dolores									
Total:	401.1	605,697.10	25,696.11	27,211.68	22,539.34	67,339.31	1,669.57	2,942.22	458,298.86
Per Unit:		1,510.09	64.06	67.84	56.19	167.89	4.16	7.34	1,142.61
DOUGLAS									
Douglas									
Total:	5,690.8	8,900,012.15	241,185.53	72,130.40	344,534.00	814,103.03	20,184.38	37,338.24	7,370,536.57
Per Unit:		1,563.93	42.38	12.67	60.54	143.06	3.55	6.56	1,295.17
EAGLE									
Eagle									
Total:	1,669.2	3,808,813.54	65,318.00	101,989.31	179,232.85	382,193.52	9,475.88	16,477.93	3,054,126.06
Per Unit:		2,281.82	39.13	61.10	107.38	228.97	5.68	9.87	1,829.69
ELBERT									
Elizabeth									
Total:	694.4	1,079,604.35	28,023.39	18,593.39	17,831.45	78,947.95	1,957.39	2,939.11	931,311.67
Per Unit:		1,554.73	40.36	26.78	25.68	113.69	2.82	4.23	1,341.17
Kiowa									
Total:	168.9	332,297.21	14,011.10	.00	6,163.04	26,642.23	660.55	1,238.74	283,581.56
Per Unit:		1,967.42	82.96	.00	36.49	157.74	3.91	7.33	1,678.99
Big Sandy									
Total	261.3	401,002.89	14,011.10	24,331.02	11,762.03	40,075.90	993.61	1,617.61	308,211.62
Per Unit:		1,534.45	53.61	93.10	45.01	153.35	3.80	6.19	1,179.38
Elbert									
Total:	149.9	227,921.44	14,011.10	5,257.72	8,611.19	22,073.28	547.27	852.55	176,568.33
Per Unit:		1,520.49	93.47	35.07	57.45	147.25	3.65	5.69	1,177.91
Agate									
Total:	41.6	121,166.45	1,782.20	.00	4,386.76	21,165.47	524.76	901.70	92,405.55
Per Unit:		2,914.99	42.88	.00	105.54	509.19	12.62	21.69	2,223.07

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
EL PASO									
Calhan									
Total:	288.0	$ 436,547.53	$ 14,011.10	$ 24,669.92	$ 13,775.29	$ 36,750.70	$ 911.18	$ 1,406.27	$ 345,023.07
Per Unit:		1,515.79	48.65	85.66	47.83	127.61	3.16	4.88	1,198.00
Harrison									
Total:	6,438.9	9,158,175.85	280,237.45	116,526.54	111,508.18	883,656.78	21,908.85	30,283.83	7,714.054.23
Per Unit:		1,422.32	43.52	18.10	17.32	137.24	3.40	4.70	1,198.04
Widefield									
Total:	6,920.7	9,688,978.91	294,249.74	116,199.48	73,084.30	910,783.59	22,581.41	32,513.68	8,239,566.71
Per Unit:		1,400.00	42.52	16.79	10.56	131.60	3.26	4.70	1,190.37
Fountain									
Total:	3,147.4	4,406,359.86	140,118.13	25,594.20	46,721.05	429,677.88	10,653.17	16,286.99	3,737,308.44
Per Unit:		1,400.00	44.52	8.13	14.84	136.52	3.38	5.17	1,187.43
Colorado Springs									
Total:	31,580.2	48,002,535.03	1,848,301.86	544,665.01	255,805.71	5,452,695.90	135,190.80	186,631.57	39,579,244.18
Per Unit:		1,520.02	58.53	17.25	8.10	172.66	4.28	5.91	1,253.29
Cheyenne Mountain									
Total:	1,804.8	3,865,898.81	84,070.17	21,067.61	.00	354,181.89	8,781.37	8,596.96	3,389,200.81
Per Unit:		2,142.01	46.58	11.67	.00	196.24	4.87	4.76	1,877.88
Manitou Springs									
Total:	1,076.4	1,620,121.66	56,046.78	22,157.78	23,358.16	142,317.05	3,528.52	5,088.68	1,367,624.69
Per Unit:		1,505.13	52.07	20.59	21.70	132.22	3.28	4.73	1,270.55
Academy									
Total	4,416.7	6,183,378.91	210,177.20	79,487.88	114,346.19	608,704.62	15,091.85	21,068.03	5,134,503.13
Per Unit:		1,400.00	47.59	18.00	25.89	137.82	3.42	4.77	1,162.52
Ellicott									
Total:	346.8	495,923.98	14,011.10	14,131.97	9,597.08	42,636.68	1,057.11	1,566.47	412,923.57
Per Unit:		1,430.00	40.40	40.75	27.67	122.94	3.05	4.52	1,190.67
Peyton									
Total:	222.8	389,532.38	14,011.10	.00	7,570.78	28,411.16	704.41	1,064.00	337,770.92
Per Unit:		1,748.35	62.89	.00	33.98	127.52	3.16	4.78	1,516.03
Hanover									
Total:	58.9	129,382.25	14,011.10	10,744.14	2,719.51	10,804.45	267.88	515.65	90,319.52
Per Unit:		2,195.40	237.74	182.31	46.15	183.33	4.55	8.75	1,532.57
Lewis-Palmer									
Total:	1,090.9	1,725,356.47	56,047.96	27,058.82	38,109.87	139,360.76	3,455.23	5,730.40	1,455,593.44
Per Unit:		1,581.59	51.38	24.80	34.93	127.75	3.17	5.25	1,334.31
Falcon									
Total:	1,156.5	1,802,150.85	56,047.96	14,099.92	45,617.85	110,232.85	2,733.05	4,566.34	1,568.852.85
Per Unit:		1,558.28	48.46	12.19	39.44	95.32	2.36	3.95	1,356.55
Edison									
Total:	28.6	82,360.27	14,011.10	.00	3,990.98	8,969.32	222.39	322.31	54,844.17
Per Unit:		2,879.73	489.90	.00	139.54	313.61	7.78	11.27	1,917.63
Miami-Yoder									
Total:	138.7	246,131.93	14,011.10	20,238.13	4,558.59	21,950.12	544.22	756.90	184,072.87
Per Unit:		1,774.09	101.04	145.95	32.87	158.29	3.92	5.46	1,327.45

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
FREMONT									
Canon City									
Total:	3,262.4	$ 4,611,336.95	$ 248,673.37	$ 146,648.51	$ 62,843.78	$ 472,859.82	$ 11,723.80	$ 17,080.85	$ 3,651,506.82
Per Unit:		1,413.48	76.22	44.95	19.26	144.94	3.59	5.24	1,119.27
Florence									
Total:	1,555.8	2,178,073.24	117,021.85	74,207.65	61,080.54	195,928.44	4,857.73	7,043.86	1,717,933.17
Per Unit:		1,400.00	75.22	47.70	39.26	125.94	3.12	4.53	1,104.24
Cotopaxi									
Total:	176.0	368,130.38	14,628.47	.00	4,453.12	37,701.45	934.74	1,463.15	308,949.45
Per Unit:		2,091.65	83.12	.00	25.30	214.21	5.31	8.31	1,755.39
GARFIELD									
Roaring Fork									
Total:	3,058.6	4,282,039.45	114,304.71	92,240.55	83,004.38	449,575.49	11,146.50	15,183.58	3,516,583.73
Per Unit:		1,400.00	37.37	30.16	27.14	146.99	3.64	4.96	1,149.74
Garfield									
Total:	1,489.9	2,327,655.78	59,873.05	108,268.47	25,188.94	220,629.13	5,470.15	6,385.77	1,901,840.27
Per Unit:		1,562.29	40.19	72.67	16.91	148.08	3.67	4.29	1,276.49
Grand Valley									
Total:	151.5	335,064.45	5,442.57	12,753.85	3,825.09	38,688.91	959.23	1,249.72	272,145.08
Per Unit:		2,211.16	35.92	84.17	25.24	255.32	6.33	8.25	1,795.94
GILPIN									
Gilpin									
Total:	265.3	669,930.27	79,715.40	.00	18,881.33	15,325.21	379.97	881.33	554,747.03
Per Unit:		2,525.18	300.47	.00	71.17	57.77	1.43	3.32	2,091.02
GRAND									
West Grand									
Total:	427.1	823,615.13	40,879.14	24,449.52	20,595.99	92,494.11	2,293.25	3,551.11	639,352.02
Per Unit:		1,928.54	95.72	57.25	48.23	216.58	5.37	8.32	1,497.08
East Grand									
Total:	834.2	1,586,398.01	74,326.15	35,190.10	40,896.92	173,913.34	4,311.90	6,802.81	1,250,956.79
Per Unit:		1,901.70	89.10	42.18	49.03	208.48	5.17	8.15	1,499.59
GUNNISON									
Gunnison Watershed									
Total:	1,292.0	1,995,222.73	54,202.96	13,738.56	63,987.27	227,770.77	5,647.21	9,294.54	1,620,581.42
Per Unit:		1,544.29	41.95	10.63	49.53	176.29	4.37	7.19	1,254.32
HINSDALE									
Hinsdale									
Total:	95.2	133,280.00	4,712.63	.00	9,535.47	6,112.91	151.56	520.24	112,247.19
Per Unit:		1,400.00	49.50	.00	100.16	64.21	1.59	5.46	1,179.07
HUERFANO									
Huerfano									
Total:	1,057.7	1,590,593.42	87,767.28	23,937.61	20,076.97	188,473.30	4,672.90	6,647.05	1,259,018.31
Per Unit:		1,503.87	82.98	22.63	18.98	178.20	4.42	6.28	1,190.37

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
HUERFANO									
La Veta									
Total:	185.9	$ 278,827.66	$ 14,628.47	$ 9,561.53	$ 5,564.63	$ 37,151.61	$ 921.12	$ 1,318.10	$ 209,682.20
Per Unit:		1,499.88	78.69	51.43	29.93	199.85	4.95	7.09	1,127.93
JACKSON									
North Park									
Total:	462.6	714,629.10	44,596.40	25,254.11	7,434.51	74,935.07	1,857.90	2,682.20	557,868.90
Per Unit:		1,544.81	96.40	54.59	16.07	161.99	4.02	5.80	1,205.94
JEFFERSON									
Jefferson									
Total:	77,106.8	133,423,297.14	7,891,739.14	2,079,331.00	1,357,643.11	13,302,512.84	329,814.37	537,874.84	107,924,381.85
Per Unit:		1,730.37	102.35	26.97	17.61	172.52	4.28	6.98	1,399.67
KIOWA									
Eads									
Total:	305.2	517,393.27	22,015.58	5,337.11	15,192.52	55,888.87	1,385.67	3,080.81	414,492.70
Per Unit:		1,695.26	72.13	17.49	49.78	183.12	4.54	10.09	1,358.10
Plainview									
Total:	99.5	221,326.82	7,338.53	.00	14,442.43	29,770.99	738.13	1,347.76	167,688.97
Per Unit:		2,224.39	73.75	.00	145.15	299.21	7.42	13.55	1,685.32
KIT CARSON									
Flagler									
Total:	181.6	309,095.88	8,909.80	19,493.97	13,823.88	33,103.82	820.76	1,577.90	231,365.77
Per Unit		1,702.07	49.06	107.35	76.12	182.29	4.52	8.69	1,274.04
Seibert									
Total:	94.0	179,358.59	3,564.39	11,139.92	9,843.56	24,257.52	601.43	969.62	128,982.16
Per Unit:		1,908.07	37.92	118.51	104.72	258.06	6.40	10.32	1,372.15
Vona									
Total:	49.4	118,078.35	1,782.20	.00	3,957.80	15,036.50	372.80	822.40	96,106.65
Per Unit:		2,390.25	36.08	.00	80.12	304.38	7.55	16.65	1,945.48
Stratton									
Total:	254.8	409,272.55	10,692.00	6,306.42	12,066.56	48,316.66	1,197.93	2,169.13	328,523.85
Per Unit:		1,606.04	41.96	24.75	47.35	189.60	4.70	8.51	1,289.17
Bethune									
Total:	124.0	216,158.04	5,345.41	254.77	7,013.85	23,354.71	579.04	970.67	178,639.59
Per Unit:		1,743.21	43.11	2.05	56.56	188.34	4.67	7.83	1,440.64
Burlington									
Total:	1,016.0	1,473,456.52	46,330.01	27,645.38	24,419.89	134,136.96	3,325.71	4,869.87	1,232,728.70
Per Unit:		1,450.30	45.60	27.21	24.04	132.03	3.27	4.79	1,213.36
LAKE									
Lake County									
Total:	1,952.2	3,627,886.95	65,315.63	60,915.83	80,275.89	369,633.71	9,164.48	14,522.13	3,028,059.30
Per Unit:		1,858.39	33.46	31.20	41.12	189.35	4.69	7.44	1,551.13

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
LA PLATA									
Durango									
Total:	3,512.0	$ 5,238,920.54	$ 116,739.83	$ 102,579.42	$ 134,986.02	$ 494,618.64	$ 12,263.27	$ 19,929.13	$ 4,357,804.22
Per Unit:		1,491.72	33.24	29.21	38.44	140.84	3.49	5.67	1,240.83
Bayfield									
Total:	590.6	826,839.97	22,026.25	24,443.59	18,287.66	64,471.27	1,598.46	2,435.13	693,577.60
Per Unit:		1,400.00	37.29	41.39	30.96	109.16	2.71	4.12	1,174.36
Ignacio									
Total:	984.0	1,377,600.00	35,242.24	2,760.98	40,443.08	182,153.98	4,516.22	5,342.40	1,107,141.11
Per Unit:		1,400.00	35.82	2.81	41.10	185.12	4.59	5.43	1,125.14
LARIMER									
Poudre									
Total:	13,500.9	23,058,993.97	757,026.11	564,534.61	242,755.62	2,325,049.99	57,645.87	83,962.19	19,028,019.58
Per Unit:		1,707.96	56.07	41.81	17.98	172.21	4.27	6.22	1,409.39
LARIMER									
Thompson									
Total:	9,255.7	13,253,975.99	414,396.36	359,705.19	210,370.35	1,129,929.32	28,014.77	39,648.60	11,071,911.39
Per Unit:		1,431.98	44.77	38.86	22.73	122.08	3.03	4.28	1,196.23
Park (Estes Park)									
Total:	1,115.5	1,858,043.63	52,855.65	53,397.18	42,201.57	157,294.66	3,899.87	5,178.13	1,543,216.56
Per Unit:		1,665.66	47.38	47.87	37.83	141.01	3.50	4.64	1,383.43
LAS ANIMAS									
Trinidad									
Total:	1,904.1	2,737,904.99	153,592.44	138,991.22	59,066.09	292,633.81	7,255.38	10,286.39	2,076,079.66
Per Unit:		1,437.90	80.66	73.00	31.02	153.69	3.81	5.40	1,090.32
Primero Reorg.									
Total:	222.3	377,387.60	14,628.47	.00	16,674.92	41,133.18	1,019.83	1,975.63	301,955.57
Per Unit:		1,697.65	65.81	.00	75.01	185.03	4.59	8.89	1,358.32
Hoehne Reorg.									
Total:	340.2	486,486.02	29,255.76	19,606.54	29,067.35	51,015.01	1,264.84	2,386.27	353,890.25
Per Unit:		1,430.00	86.00	57.63	85.44	149.96	3.72	7.01	1,040.24
Aguilar Reorg.									
Total:	242.2	339,079.97	21,942.12	4,844.16	13,143.70	41,866.43	1,038.01	1,945.96	254,299.58
Per Unit:		1,400.00	90.60	20.00	54.27	172.86	4.29	8.03	1,049.96
Branson, Reorg.									
Total:	61.4	143,354.86	7,313.64	9,132.57	2,189.83	18,479.31	458.17	695.82	105,085.52
Per Unit:		2,334.77	119.11	148.74	35.66	300.97	7.46	11.33	1,711.49
Kim Reorg.									
Total:	118.4	262,927.31	7,338.53	10,809.31	7,496.13	27,788.04	688.95	1,118.69	207,687.65
Per Unit:		2,220.67	61.98	91.29	63.31	234.70	5.82	9.45	1,754.12
LINCOLN									
Hugo									
Total:	199.9	329,034.50	8,909.80	.00	10,757.17	35,343.34	876.28	1,445.49	271,702.41
Per Unit:		1,646.27	44.58	.00	53.82	176.83	4.38	7.23	1,359.42

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
LINCOLN									
Limon									
Total:	490.4	$ 686,606.69	$ 19,600.61	$ 5,748.30	$ 5,894.05	$ 60,261.80	$ 1,494.09	$ 2,476.75	$ 591,131.08
Per Unit:		1,400.00	39.97	11.72	12.02	122.87	3.05	5.05	1,205.32
Genoa									
Total:	76.5	136,231.48	3,563.21	.00	2,200.49	19,548.37	484.67	889.68	109,545.05
Per Unit:		1,781.58	46.60	.00	28.78	255.65	6.34	11.63	1,432.59
Karval									
Total:	91.3	154,595.53	3,563.21	.00	5,832.43	21,576.63	534.95	1,070.79	122,017.52
Per Unit:		1,693.27	39.03	.00	63.88	236.33	5.86	11.73	1,336.45
Arriba									
Total	76.7	151,503.20	1,782.20	9,418.15	2,525.17	23,664.46	586.73	990.88	112,535.62
Per Unit:		1,975.27	23.24	122.79	32.92	308.53	7.65	12.92	1,467.22
LOGAN									
Valley									
Total:	3,459.1	5,524,579.10	131,722.61	204,662.34	91,505.86	53,858.06	13,484.08	21,224.47	4,518,121.67
Per Unit:		1,597.13	38.08	59.17	26.45	157.23	3.90	6.14	1,306.17
Frenchman									
Total:	230.0	384,921.12	9,201.30	18,109.92	7,758.01	38,466.56	953.71	1,456.21	308,975.40
Per Unit:		1,673.57	40.01	78.74	33.73	167.25	4.15	6.33	1,343.37
Buffalo									
Total:	283.9	440,687.20	11,501.33	26,788.65	15,990.00	46,692.10	1,157.65	1,788.53	336,768.94
Per Unit:		1,552.08	40.51	94.35	56.32	164.45	4.08	6.30	1,186.08
Plateau									
Total:	151.8	382,629.54	6,900.09	26,030.27	8,729.68	37,565.55	931.38	1,427.50	301,045.08
Per Unit:		2,521.17	45.47	171.52	57.52	247.52	6.14	9.41	1,983.60
MESA									
DeBeque									
Total:	120.4	272,939.28	8,024.63	5,839.54	2,023.93	30,139.76	747.26	1,007.84	225,156.31
Per Unit:		2,266.31	66.63	48.49	16.81	250.26	6.20	8.37	1,869.55
Plateau Valley									
Total:	300.2	420,279.93	16,049.25	.00	17,388.27	38,031.02	942.92	1,261.59	346,606.88
Per Unit:		1,400.00	53.46	.00	57.92	126.69	3.14	4.20	1,154.59
Mesa Valley									
Total:	13,406.3	19,617,571.92	778,401.81	417,819.74	235,023.68	1,887,307.97	46,792.76	72,634.70	16,179,591.26
Per Unit:		1,463.31	58.06	31.17	17.53	140.78	3.49	5.42	1,206.86
MINERAL									
Creede Cons.									
Total:	191.3	320,919.18	9,659.89	.00	1,030.93	34,948.53	866.49	1,035.91	273,377.45
Per Unit:		1,677.57	50.50	.00	5.39	182.69	4.53	5.42	1,429.05
MOFFAT									
Moffat									
Total:	2,515.3	3,658,151.69	80,038.90	55,353.57	35,792.06	326,203.24	8,087.69	13,097.73	3,139,578.51
Per Unit:		1,454.36	31.82	22.01	14.23	129.69	3.22	5.21	1,248.19

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
MONTEZUMA									
Montezuma-Cortez									
Total:	2,755.8	$ 3,858,119.73	$ 157,391.46	$ 107,106.01	$ 121,144.37	$ 392,286.88	$ 9,726.12	$ 14,788.77	$ 3,055,676.11
Per Unit:		1,400.00	57.11	38.87	43.96	142.35	3.53	5.37	1,108.82
Dolores									
Total:	501.7	702,379.93	28,908.56	22,827.29	16,365.64	66,045.14	1,637.48	2,366.85	564,228.97
Per Unit:		1,400.00	57.62	45.50	32.62	131.64	3.26	4.72	1,124.63
Mancos									
Total:	436.7	611,426.67	25,696.11	18,255.67	14,363.04	56,422.22	1,398.90	2,178.65	493,112.09
Per Unit:		1,400.00	58.84	41.80	32.89	129.19	3.20	4.99	1,129.09
MONTROSE									
Montrose									
Total:	4,199.3	6,227,016.19	261,021.95	132,432.41	129,543.45	569,145.44	14,111.04	18,540.62	5,102,221.28
Per Unit:		1,482.87	62.16	31.54	30.85	135.53	3.36	4.42	1,215.02
West End									
Total:	832.5	1,290,889.37	48,180.94	22,699.31	29,133.71	126,044.14	3,125.06	5,021.19	1,056,685.02
Per Unit:		1,550.68	57.88	27.27	35.00	151.41	3.75	6.03	1,269.34
MORGAN									
Brush									
Total:	1,407.6	2,028,210.49	84,071.35	91,738.12	42,679.12	216,090.24	5,357.60	6,997.70	1,581,276.36
Per Unit:		1,440.90	59.73	65.17	30.32	153.52	3.81	4.97	1,123.38
Fort Morgan									
Total:	2,726.8	4,454,282.42	147,148.57	72,764.36	117,448.44	475,729.68	11,794.95	18,324.11	3,611,072.31
Per Unit:		1,633.54	53.96	26.69	43.07	174.47	4.33	6.72	1,324.31
Weldon Valley									
Total:	169.7	277,861.68	8,849.37	11,790.47	9,299.66	35,970.47	891.83	1,740.77	209,319.11
Per Unit:		1,637.37	52.15	69.48	54.80	211.97	5.26	10.26	1,233.47
Wiggins									
Total:	459.7	776,511.33	28,023.39	19,887.38	28,608.77	86,299.20	2,139.65	3,470.55	608,082.41
Per Unit:		1,689.17	60.96	43.26	62.23	187.73	4.65	7.55	1,322.78
OTERO									
East Otero									
Total:	2,607.6	3,677,451.72	142,816.31	94,330.84	42,581.95	380,497.73	9,433.83	13,899.87	2,993,891.19
Per Unit:		1,410.30	54.77	36.18	16.33	145.92	3.62	5.33	1,148.16
Rocky Ford									
Total:	1,532.3	2,171,329.14	84,918.61	80,921.70	19,757.03	266,559.98	6,608.92	9,233.95	1,703,328.95
Per Unit:		1,417.07	55.42	52.81	12.89	173.96	4.31	6.03	1,111.64
Manzanola									
Total:	292.4	409,313.29	15,440.18	5,644.02	8,509.28	45,198.99	1,120.64	1,505.86	331,894.33
Per Unit:		1,400.00	52.81	19.30	29.10	154.60	3.83	5.15	1,135.20
Fowler									
Total:	525.6	849,355.14	27,019.72	47,961.72	11,545.18	88,723.04	2,199.80	3,284.79	668,618.90
Per Unit:		1,615.87	51.40	91.25	21.96	168.80	4.19	6.25	1,272.03

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
OTERO									
Cheraw									
Total:	230.4	$ 346,859.80	$ 11,579.54	$ 6,632.29	$ 1,944.54	$ 32,819.96	$ 813.71	$ 1,332.07	$ 291,737.69
Per Unit:		1,505.25	50.25	28.78	8.44	142.43	3.53	5.78	1,266.04
Swink									
Total:	336.5	527,796.88	19,299.63	22,976.60	6,296.94	47,910.21	1,187.86	1,648.61	428,477.04
Per Unit:		1,568.49	57.35	68.23	18.71	142.38	3.53	4.90	1,273.33
OURAY									
Ouray									
Total:	176.6	293,001.75	6,608.59	22,348.56	6,828.99	31,641.32	784.50	1,135.76	223,654.03
Per Unit:		1,659.44	37.43	126.57	38.68	179.20	4.44	6.43	1,266.68
Ridgway									
Total:	188.1	291,050.87	13,738.56	.00	7,457.03	25,068.36	621.53	849.95	243,315.44
Per Unit:		1,547.32	73.04	.00	39.64	133.27	3.30	4.52	1,293.54
PARK									
Platte Canyon									
Total:	693.4	1,212,499.79	27,215.24	26,140.47	33,405.53	104,793.20	2,598.18	4,986.45	1,013,360.72
Per Unit:		1,748.63	39.25	37.70	48.18	151.13	3.75	7.19	1,461.44
Park									
Total:	348.8	904,243.02	16,328.91	6,318.27	11,035.64	68,596.49	1,700.74	2,487.49	797,775.49
Per Unit:		2,592.44	46.81	18.11	31.64	196.66	4.88	7.13	2,287.20
PHILLIPS									
Holyoke									
Total:	594.5	948,340.81	25,303.88	21,003.62	30,413.48	101,222.93	2,509.65	4,398.53	763,488.72
Per Unit:		1,595.28	42.57	35.33	51.16	170.28	4.22	7.40	1,284.33
Haxtun									
Total:	352.9	626,065.73	16,102.58	32,797.64	13,659.17	66,521.55	1,649.30	2,655.07	492,680.43
Per Unit:		1,774.06	45.63	92.94	38.71	188.50	4.67	7.52	1,396.09
PITKIN									
Aspen									
Total:	1,147.8	2,471,600.49	43,544.15	41,264.26	116,636.74	252,202.58	6,252.96	12,385.00	1,999,314.80
Per Unit:		2,153.40	37.94	35.95	101.62	219.73	5.45	10.79	1,741.92
PROWERS									
Granada									
Total:	377.3	534,415.22	22,015.58	23,584.49	19,868.42	57,887.07	1,435.21	2,219.93	407,404.52
Per Unit:		1,416.42	58.35	62.51	52.66	153.42	3.80	5.88	1,079.79
Lamar									
Total:	2,128.3	2,979,573.24	135,766.92	62,805.86	31,311.69	276,189.40	6,847.67	8,528.39	2,458,123.32
Per Unit:		1,400.00	63.79	29.51	14.71	129.77	3.22	4.01	1,154.99
Holly									
Total:	461.1	694,933.48	29,355.30	13,229.02	19,913.45	69,697.55	1,728.04	2,948.61	558,061.51
Per Unit:		1,507.23	63.67	28.69	43.19	151.17	3.75	6.40	1,210.37

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
PROWERS									
Wiley									
Total:	241.1	$ 363,610.08	$ 18,345.73	$ 12,035.75	$ 18,117.03	$ 43,866.57	$ 1,087.60	$ 1,714.29	$ 268,443.10
Per Unit:		1,508.13	76.09	49.92	75.14	181.94	4.51	7.11	1,113.41
PUEBLO									
Pueblo City									
Total:	21,303.6	32,194,588.24	1,485,611.73	623,793.85	116,281.25	3,462,085.91	85,836.84	125,455.41	26,295,523.26
Per Unit:		1,511.23	69.74	29.28	5.46	162.51	4.03	5.89	1,234.32
Pueblo Rural									
Total:	4,720.6	7,563,385.77	242,025.68	176,778.78	261,435.51	691,055.63	17,133.61	33,041.39	6,141,915.18
Per Unit:		1,602.22	51.27	37.45	55.38	146.39	3.63	7.00	1,301.10
RIO BLANCO									
Meeker									
Total:	706.9	1,318,396.62	23,161.45	48,031.63	25,397.49	118,757.72	2,944.41	4,973.12	1,095,130.79
Per Unit:		1,865.04	32.76	67.95	35.93	168.00	4.17	7.04	1,549.20
Rangely									
Total:	534.1	1,145,575.08	17,472.40	28,734.37	30,677.73	141,032.71	3,496.68	5,414.63	918,746.55
Per Unit:		2,144.87	32.71	53.80	57.44	264.06	6.55	10.14	1,720.18
RIO GRANDE									
Del Norte									
Total:	784.4	1,098,159.86	38,640.73	15,462.69	18,004.46	97,797.29	2,424.73	4,134.86	921,695.10
Per Unit:		1,400.00	49.26	19.71	22.95	124.68	3.09	5.27	1,175.03
Monte Vista									
Total:	1,431.3	2,003,819.73	72,450.34	50,280.71	23,229.00	195,889.65	4,856.77	6,860.18	1,650,253.08
Per Unit:		1,400.00	50.62	35.13	16.23	136.86	3.39	4.79	1,152.98
Sargent									
Total:	388.6	730,839.96	19,319.77	23,084.43	21,913.68	63,998.45	1,586.74	2,532.93	598,403.96
Per Unit:		1,880.70	49.72	59.40	56.39	164.69	4.08	6.52	1,539.90
ROUTT									
Hayden									
Total:	477.0	973,690.57	44,596.40	12,240.75	23,072.58	88,468.21	2,193.42	3,499.51	799,619.70
Per Unit:		2,041.28	93.49	25.66	48.37	185.47	4.60	7.34	1,676.35
Steamboat Springs									
Total:	1,363.9	2,677,185.33	122,638.62	29,543.71	52,722.93	212,653.51	5,272.40	8,454.20	2,245,899.95
Per Unit:		1,962.89	89.92	21.66	38.66	155.92	3.87	6.20	1,646.68
South Routt									
Total:	458.3	985,991.25	44,596.40	28,448.79	31,756.05	75,115.57	1,862.37	3,287.84	800,924.21
Per Unit:		2,151.41	97.31	62.07	69.29	163.90	4.06	7.17	1,747.60
SAGUACHE									
Mountain Valley									
Total:	264.3	379,664.29	14,489.83	2,497.92	4,745.81	37,955.10	941.04	1,571.23	317,463.36
Per Unit:		1,436.49	54.82	9.45	17.96	143.61	3.56	5.94	1,201.15

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
SAGUACHE									
Moffat									
Total:	73.6	$ 193,236.69	$ 4,829.94	$ .00	$ 6,859.80	$ 19,158.12	$ 475.00	$ 731.18	$ 161,182.65
Per Unit:		2,624.31	65.59	.00	93.16	260.18	6.45	9.93	2,188.99
Center									
Total:	660.5	924,700.00	33,810.79	11,600.87	15,761.31	88,296.29	2,189.16	3,292.85	769,748.73
Per Unit:		1,400.00	51.19	17.56	23.86	122.68	3.31	4.99	1,165.40
SAN JUAN									
Silverton									
Total:	179.2	411,577.56	6,608.59	8,104.02	.00	36,329.70	900.74	1,141.09	358,493.43
Per Unit:		2,296.75	36.88	45.22	.00	202.73	5.03	6.37	2,000.52
SAN MIGUEL									
Telluride									
Total:	231.0	437,209.06	12,848.65	.00	11,177.84	41,598.10	1,031.36	1,453.69	369,099.43
Per Unit:		1,892.68	55.62	.00	48.39	180.08	4.46	6.29	1,597.83
Norwood									
Total:	330.5	478,385.52	19,272.38	19,048.42	8,185.78	52,220.81	1,294.73	1,835.77	376,527.64
Per Unit:		1,447.46	58.31	57.64	24.77	158.01	3.92	5.55	1,139.27
Egnar									
Total:	62.4	102,843.92	3,212.46	.00	1,679.10	13,324.23	330.35	644.72	83,653.06
Per Unit:		1,648.14	51.48	.00	26.91	213.53	5.29	10.33	1,340.59
SEDGWICK									
Julesburg									
Total:	404.3	687,952.85	18,402.61	29,304.34	13,309.60	67,393.48	1,670.91	2,560.25	555,311.67
Per Unit:		1,701.59	45.52	72.48	32.92	166.69	4.13	6.33	1,373.51
Platte Valley									
Total:	282.9	510,470.33	13,802.55	21,283.27	9,905.18	45,613.47	1,130.91	1,206.59	417,528.36
Per Unit:		1,804.42	48.79	75.23	35.01	161.24	4.19	4.27	1,475.89
SUMMIT									
Summit									
Total:	1,174.6	2,526,517.26	48,986.72	25,521.91	63,041.67	198,560.01	4,922.98	8,603.91	2,176,880.05
Per Unit:		2,150.96	41.71	21.73	53.67	169.04	4.19	7.32	1,853.30
TELLER									
Cripple Creek-Vic.									
Total:	264.6	481,781.00	14,011.10	19,352.95	7,458.21	41,326.29	1,024.62	1,780.12	396.827.70
Per Unit:		1,820.79	52.95	73.14	28.19	156.18	3.87	6.73	1,499.73
Woodland Park									
Total:	1,305.4	1,879,788.93	56,047.96	28,838.65	46,692.61	148,377.73	3,678.79	4,872.10	1,591,281.08
Per Unit:		1,440.01	42.94	22.09	35.77	113.66	2.82	3.73	1,219.00
WASHINGTON									
Akron									
Total:	498.8	776,147.76	23,003.85	27,429.72	24,190.01	76,310.56	1,891.99	2,777.88	620,543.75
Per Unit:		1,556.03	46.12	54.99	48.50	152.99	3.79	5.57	1,244.07

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
WASHINGTON									
Arickaree									
Total:	151.8	$ 342,715.82	$ 6,900.09	$ 29,738.04	$ 6,288.64	$ 38,896.99	$ 964.38	$ 1,671.57	$ 258,256.11
Per Unit:		2,257.68	45.46	195.90	41.43	256.24	6.35	11.01	1,701.29
Otis									
Total:	189.0	322,740.20	9,201.30	22,049.95	19,832.87	45,679.00	1,132.53	2,225.56	222,618.99
Per Unit:		1,707.62	48.68	116.67	104.94	241.69	.99	11.78	1,177.88
Lone Star									
Total:	52.4	176,253.14	2,300.03	10,469.22	8,037.66	19,540.90	484.49	894.57	134,526.27
Per Unit:		3,363.61	43.89	199.79	153.39	372.92	9.25	17.07	2,567.30
Woodlin									
Total:	140.5	354,615.00	7,375.26	41,075.85	20,161.10	39,637.44	982.75	2,008.96	243,373.64
Per Unit:		2,523.95	52.49	292.35	143.50	282.12	6.99	14.30	1,732.20
WELD									
Gilcrest									
Total:	1,644.2	2,345,714.16	86,520.69	48,391.86	52,123.34	201,501.07	4,995.90	8,115.69	1,944,065.61
Per Unit:		1,426.66	52.62	29.43	31.70	122.55	3.04	4.94	1,182.38
Eaton									
Total:	1,104.0	1,581,237.15	59,197.62	42,549.95	37,775.70	151,585.31	3,758.32	5,711.20	1,280,659.05
Per Unit:		1,432.28	53.62	38.54	34.22	137.31	3.40	5.17	1,160.02
Keenesburg									
Total:	1,366.8	1,913,519.73	72,857.97	41,579.46	100,406.18	132,246.12	3,278.83	5,315.63	1,557,835.52
Per Unit:		1,400.00	53.31	30.42	73.46	96.76	2.40	3.89	1,139.77
Windsor									
Total:	1,227.8	2,241,766.10	88,121.59	60,331.64	17,093.21	184,501.14	4,574.41	6,337.36	1,880,806.75
Per Unit:		1,825.84	71.77	49.14	13.92	150.27	3.73	5.16	1,531.85
Johnstown									
Total:	1,097.9	1,678,616.20	59,197.62	28,144.26	39,100.50	162,806.20	4,036.52	6,334.63	1,378,996.48
Per Unit:		1,528.98	53.92	25.64	35.61	148.29	3.68	5.77	1,256.07
Greeley									
Total:	9,528.2	14,569,614.96	632,485.61	271,064.59	282,373.95	1,470,297.12	36,453.65	64,000.29	11,812,939.75
Per Unit:		1,529.11	66.38	28.45	29.64	154.31	3.83	6.72	1,239.79
Platte Valley									
Total:	889.2	1,485,855.60	45,537.27	49,967.88	51,427.76	120,965.80	2,999.16	5,465.91	1,209,491.83
Per Unit:		1,670.94	51.21	56.19	57.83	136.03	3.37	6.15	1,360.15
Fort Lupton									
Total:	1,642.9	2,533,597.92	86,520.69	36,315.82	65,685.34	211,415.73	5,241.72	7,717.39	2,120,701.24
Per Unit:		1,542.15	52.66	22.10	39.98	128.68	3.19	4.70	1,290.83
Ault-Highland									
Total:	853.9	1,390,470.64	45,537.27	36,609.69	30,369.63	144,069.77	3,571.97	5,165.41	1,125,146.90
Per Unit:		1,628.44	53.33	42.88	35.57	168.73	4.18	6.05	1,317.71

COUNTY District	AE	ARB	Special Education	Vocational Education	Transportation	P.E.R.A.	Unemployment Compensation	Workmen's Compensation	Remaining ARB
WELD									
Briggsdale									
Total:	87.7	$ 183,514.86	$ 5,899.97	$ 4,493.41	$ 3,187.57	$ 23,015.58	$ 570.63	$ 916.72	$ 145,430.97
Per Unit:		2,092.53	67.27	51.24	36.35	262.44	6.51	10.45	1,658.28
Prairie									
Total:	114.8	230,052.28	5,899.97	26,618.01	16,250.70	36,357.95	901.44	1,612.66	142,411.54
Per Unit:		2,003.94	51.39	231.86	141.56	316.71	7.85	14.05	1,240.52
Grover									
Total:	131.4	251,730.06	7,374.08	14,738.67	6,350.26	31,891.24	790.69	1,223.57	189,361.55
Per Unit:		1,916.24	56.13	112.19	48.34	242.77	6.02	9.31	1,441.47
YUMA									
West Yuma									
Total:	1,081.4	1,940,226.00	48,308.92	60,475.02	33,952.99	175,320.1	4,346.78	7,673.02	1,610,149.13
Per Unit:		1,794.18	44.67	55.92	31.40	162.12	4.02	7.10	1,488.95
East Yuma									
Total:	864.9	1,301,371.55	39,107.61	60,384.96	51,355.48	143,105.44	3,548.07	6,933.51	996,936.48
Per Unit:		1,504.65	45.22	69.82	59.38	165.46	4.10	8.02	1,152.66
STATE TOTALS									
Total:	531,387.2	$896,287,225.08	$39,176,282.65	$19,187,764.95	$14,639,816.13	$91,579,156.59	$2,270,557.66	$3,551,383.19	$725,882,263.91
Per Unit:		312,922.75	11,231.18	8,714.43	7,768.43	31,679.26	785.44	1,260.24	251,483.77

APPENDIX D

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Adams	Mapleton	4,079,025	4,981,996	9,061,021	94,952.240	42.85	95.43	52.58
Adams	Northglenn-Thornton	7,414,199	17,569,273	24,983,472	175,855.400	42.92	142.07	99.15
Adams	Adams County	3,880,242	5,899,525	9,779,767	81,114.070	48.39	120.57	72.18
Adams	Brighton	3,250,005	2,972,303	6,222,308	70,472.560	46.79	88.29	41.50
Adams	Bennett	408,875	245,616	654,491	9,821.220	41.93	66.64	24.71
Adams	Strasburg	504,644	158,947	663,591	18,245.470	27.59	36.37	8.78
Adams	Westminster	6,531,783	14,796,310	21,328,093	145,830.570	45.23	146.25	101.02
Alamosa	Alamosa	1,125,205	1,825,749	2,950,954	30,476.850	36.44	96.83	60.39
Alamosa	Sangre De Cristo	181,190	235,823	417,013	4,679.480	37.22	89.12	51.90
Arapahoe	Englewood	4,900,428	2,392,005	7,292,433	102,744.200	47.64	70.98	23.34
Arapahoe	Sheridan	1,120,411	1,781,893	2,902,304	25,100.040	44.80	115.63	70.83
Arapahoe	Cherry Creek	17,555,366	10,087,338	27,642,704	334,256.730	52.70	82.70	30.00
Arapahoe	Littleton	9,779,768	14,604,364	24,384,132	230,474.000	42.46	105.80	63.34
Arapahoe	Deer Trail	397,100	56,091	453,191	19,391.080	19.10	23.37	4.27
Arapahoe	Adams-Arapahoe	11,973,424	18,217,910	30,191,334	253,735.090	47.34	118.99	71.65
Arapahoe	Byers	329,195	203,636	532,831	9,527.940	33.07	55.92	22.85
Archuleta	Archuleta Co.	653,324	413,423	1,066,747	23,454.690	28.78	45.48	16.70
Baca	Walsh	399,798	267,919	667,717	10,753.440	38.53	62.09	23.56
Baca	Pritchett	141,958	109,419	251,377	3,842.200	37.20	65.43	28.23
Baca	Springfield	397,238	321,663	718,901	9,966.880	39.60	72.13	32.53
Baca	Vilas	140,212	100,238	240,450	3,294.450	42.56	72.99	30.43
Baca	Campo	103,513	139,552	243,065	2,660.120	39.30	91.37	52.07
Bent	Las Animas	470,274	1,033,936	1,504,210	11,239.940	40.37	133.83	93.46
Bent	McClave	235,472	189,479	424,951	6,660.640	35.25	63.80	28.55
Boulder	St. Vrain Valley	7,367,225	11,725,635	19,092,833	180,022.030	40.97	106.06	65.09

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Boulder	Boulder Valley	19,349,932	16,128,588	35,478,520	406,950.580	47.67	87.18	39.51
Chaffee	Buena Vista	564,945	741,859	1,306,804	16,111.380	34.17	81.11	46.94
Chaffee	Salida	775,970	844,018	1,619,988	23,916.860	32.67	67.73	35.06
Cheyenne	Kit Carson	245,657	119,361	365,018	7,322.490	33.71	49.85	16.14
Cheyenne	Cheyenne Wells	379,527	130,213	509,740	11,970.920	31.67	42.58	10.91
Cheyenne	Arapahoe	139,104	79,101	218,205	3,785.270	36.46	57.65	21.19
Clear Creek	Clear Creek	1,482,494	491,133	1,973,627	55,111.240	27.01	35.81	8.80
Conejos	North Conejos	279,483	1,187,173	1,466,656	7,247.580	39.20	202.36	163.16
Conejos	South Conejos	187,340	815,741	1,003,081	4,675.100	35.34	214.56	179.22
Conejos	Sanford	87,093	301,177	388,270	2,487.530	33.48	156.09	122.61
Costilla	Centennial	390,063	310,694	700,757	11,657.380	35.52	60.11	24.59
Costilla	Sierra Grande	276,474	118,574	395,048	13,575.680	20.48	29.10	8.62
Crowley	Crowley	375,746	425,983	801,729	10,529.130	36.02	76.14	40.12
Custer	Consolidated	250,801	129,804	380,605	10,842.890	22.69	35.10	12.41
Delta	Delta	1,625,075	3,490,865	5,115,940	48,440.660	34.05	105.61	71.56
Denver	Denver	92,332,999	44,855,519	137,188,518	1,957,908.930	46.94	70.07	23.13
Dolores	Dolores	339,398	337,306	676,704	8,088.050	39.22	83.67	44.45
Douglas	Douglas	3,866,535	3,236,589	7,103,124	94,264.590	41.10	75.35	34.25
Eagle	Eagle	2,770,261	950,779	3,721,040	96,493.790	28.81	38.56	9.75
Elbert	Elizabeth	299,220	556,285	855,505	8,308.240	35.77	102.97	67.20
Elbert	Kiowa	190,985	82,712	273,697	4,397.340	43.52	62.24	18.72
Elbert	Big Sandy	216,245	264,393	480,638	5,420.130	39.98	88.68	48.70
Elbert	Elbert	81,534	178,940	260,474	2,075.130	39.57	125.52	85.95
Elbert	Agate	142,142	57,335	199,477	4,647.580	29.84	42.92	13.08
El Paso	Calhan	141,731	306,081	447,812	3,618.210	39.27	123.77	84.50
El Paso	Harrison	2,875,886	4,968,759	7,844,645	75,946.110	38.02	103.29	65.27

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
El Paso	Widefield	1,646,478	6,175,730	7,822,208	48,090.860	34.45	162.65	128.20
El Paso	Fountain	442,552	3,179,432	3,621,984	13,547.280	32.67	267.36	234.69
El Paso	Colorado Spgs.	20,327,345	23,400,103	43,727,448	511,455.780	39.72	85.50	45.78
El Paso	Cheyenne Mtn.	2,394,516	964,410	3,358,926	51,848.910	46.17	64.78	18.61
El Paso	Manitou Spgs.	748,634	669,399	1,418,033	18,442.900	40.53	76.89	36.36
El Paso	Academy	1,664,452	3,244,235	4,908,687	50,134.570	33.26	97.91	64.65
El Paso	Ellicott	147,021	306,890	453,911	4,102.990	36.51	110.63	74.12
El Paso	Peyton	124,492	187,766	312,258	2,684.970	49.54	116.30	66.76
El Paso	Hanover	101,139	33,243	134,382	4,179.240	24.19	32.15	7.96
El Paso	Lewis-Palmer	927,928	473,194	1,400,762	21,993.810	39.94	63.69	23.75
El Paso	Falcon	532,366	781,704	1,314,070	13,044.510	40.72	100.74	60.02
El Paso	Edison	71,353	23,999	95,352	1,739.890	40.87	54.80	13.93
El Paso	Miami-Yoder	156,436	110,859	267,295	3,358.310	46.70	79.59	32.89
Fremont	Canon City	1,413,062	2,723,499	4,136,561	39,146.270	36.15	105.67	69.52
Fremont	Florence	815,246	1,006,589	1,821,835	23,534.360	34.58	77.41	42.83
Fremont	Cotopaxi	210,335	134,725	345,060	6,547.570	32.55	52.70	20.15
Garfield	Roaring Fork	2,070,033	1,413,185	3,483,218	63,389.540	32.79	54.95	22.16
Garfield	Garfield	758,483	1,321,209	2,079,692	18,554.630	40.88	112.08	71.20
Garfield	Grand Valley	229,917	124,609	354,526	3,917.370	58.34	90.50	32.16
Gilpin	Gilpin County	362,782	136,077	498,859	7,060.390	50.50	70.66	20.16
Grand	West Grand	678,615	169,587	848,202	40,794.420	16.69	20.79	4.10
Grand	East Grand	1,133,096	358,131	1,491,227	40,866.900	27.78	36.49	8.71
Gunnison	Gunnison Watershed	1,281,659	554,112	1,835,771	43,818.280	29.68	41.90	12.22
Hinsdale	Hinsdale	67,003	27,565	94,568	4,934.200	13.50	19.17	5.67
Huerfano	Huerfano	593,715	930,630	1,524,345	14,420.760	40.43	105.70	65.27

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Huerfano	La Veta	177,120	157,316	334,436	4,871.530	37.30	68.65	31.35
Jackson	North Park	414,784	194,724	609,508	16,638.520	24.72	36.63	11.91
Jefferson	Jefferson	58,481,690	60,051,388	118,533,078	1,322,099.670	46.78	89.66	42.88
Kiowa	Eads	355,088	225,610	580,698	10,112.160	35.14	57.43	22.29
Kiowa	Plainview	199,765	89,589	289,354	7,806.190	25.62	37.07	11.45
Kit Carson	Flagler	186,698	178,698	365,396	4,476.790	41.65	81.62	39.97
Kit Carson	Seibert	111,326	83,050	194,376	2,862.950	38.76	67.89	29.13
Kit Carson	Vona	82,233	40,659	122,892	2,379.450	34.67	51.65	16.98
Kit Carson	Stratton	225,372	262,191	487,563	5,326.310	42.01	91.54	49.53
Kit Carson	Bethune	123,933	115,791	239,724	3,079.990	40.22	77.83	37.61
Kit Carson	Burlington	715,125	619,234	1,334,359	19,145.390	37.29	69.70	32.41
Lake	Lake	2,612,658	843,065	3,455,723	81,579.940	32.23	42.36	10.13
La Plata	Durango	2,624,247	2,143,077	4,767,324	64,788.500	40.75	73.58	32.83
La Plata	Bayfield	348,259	198,792	547,051	10,878.820	30.81	50.29	19.48
La Plata	Ignacio	261,302	836,681	1,097,983	9,380.840	32.66	117.05	84.39
Larimer	Poudre	9,588,046	11,302,950	20,890,996	211,922.740	45.43	98.58	53.15
Larimer	Thompson	4,665,679	6,162,427	10,828,106	127,182.240	36.86	85.14	48.28
Larimer	Park(Estes Park)	1,139,693	408,098	1,547,791	40,957.780	27.84	37.79	9.95
Las Animas	Trinidad	562,435	2,041,538	2,603,973	14,990.860	37.11	173.70	136.59
Las Animas	Primero Reorganized	265,412	145,073	410,485	6,725.730	39.67	61.03	21.36
Las Animas	Hoehne Reorganized	201,745	325,606	527,351	5,747.190	34.96	91.76	56.80
Las Animas	Aguilar Reorganized	103,146	223,358	326,504	3,193.080	32.81	102.25	69.44
Las Animas	Branson Reorganized	104,240	87,566	191,806	2,311.310	45.16	82.99	37.83
Las Animas	Kim Reorganized	178,021	161,688	339,709	4,006.100	44.82	84.80	39.98
Lincoln	Hugo	225,465	159,443	384,908	6,361.530	35.40	60.51	25.11

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Lincoln	Limon	286,188	362,635	648,823	8,816.250	32.66	73.59	40.93
Lincoln	Genoa	90,762	76,919	167,681	2,723.350	33.36	61.46	28.10
Lincoln	Karval	108,354	101,350	209,704	3,286.650	33.08	63.80	30.72
Lincoln	Arriba	145,491	105,367	250,858	3,864.800	37.90	64.91	27.01
Logan	Valley	2,741,586	2,424,185	5,165,771	64,848.380	41.98	79.66	37.68
Logan	Frenchman	225,660	223,276	448,936	5,078.540	44.32	88.40	44.08
Logan	Buffalo	238,596	218,406	457,002	6,903.160	39.70	66.20	26.50
Logan	Plateau	283,061	139,773	422,834	6,897.370	41.00	61.30	20.30
Mesa	De Beque	196,007	117,033	313,040	5,999.860	38.98	52.17	13.19
Mesa	Plateau Valley	201,018	180,419	381,437	5,688.460	35.33	67.05	31.72
Mesa	Mesa Valley	6,039,247	10,496,094	16,535,341	160,218.650	37.63	103.20	65.52
Mineral	Creede Consolidated	229,093	128,343	357,436	7,433.370	31.32	48.09	16.77
Moffat	Moffat	1,899,981	1,095,443	2,995,424	60,246.860	31.35	49.72	18.37
Montezuma	Montezuma	882,140	2,459,940	3,342,080	26,940.680	32.66	124.05	91.39
Montezuma	Dolores	193,574	456,489	650,063	5,429.500	35.69	119.73	84.04
Montezuma	Mancos	154,271	437,312	591,583	4,240.810	35.67	139.50	103.83
Montrose	Montrose	1,925,648	3,689,984	5,615,632	45,528.890	42.50	123.34	80.83
Montrose	West End	367,295	858,931	1,226,226	8,262.610	43.44	148.41	104.97
Morgan	Brush	794,390	1,154,289	1,948,679	21,376.350	37.10	91.16	54.06
Morgan	Fort Morgan	2,045,693	2,249,537	4,295,230	44,476.080	45.89	96.57	50.68
Morgan	Weldon Valley	157,348	200,676	358,024	3,656.540	42.99	97.91	54.92
Morgan	Wiggins	450,360	363,070	813,430	9,532.980	47.82	85.33	37.51
Otero	East Otero	732,451	2,765,188	3,497,639	19,820.940	36.39	176.46	140.07
Otero	Rocky Ford	651,419	1,464,676	2,116,095	17,662.700	36.52	119.81	83.29
Otero	Manzalola	83,214	323,819	407,033	2,367.170	35.23	171.95	136.72
Otero	Fowler	333,143	582,978	916,121	7,164.630	46.87	127.87	81.00

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Otero	Cheraw	101,215	245,118	346,333	2,331.730	43.47	148.53	105.06
Otero	Swink	159,489	314,323	473,812	3,459.710	46.39	136.95	90.56
Ouray	Ouray	212,585	131,662	344,250	6,769.030	30.63	50.86	20.23
Ouray	Ridgway	132,020	153,972	285,992	3,434.790	40.19	83.26	43.07
Park	Platte Canyon	595,846	376,057	971,903	12,838.580	46.30	75.70	29.40
Park	Park	552,075	194,758	746,833	29,269.200	19.55	25.52	5.97
Phillips	Holyoke	610,714	357,746	968,460	16,245.630	37.48	59.61	22.13
Phillips	Haxtun	361,169	261,039	622,208	8,706.220	41.14	71.47	30.33
Pitkin	Aspen	1,915,290	371,529	2,286,819	117,380.570	16.94	19.48	2.54
Prowers	Granada	195,252	457,302	652,554	5,420.080	36.33	120.40	34.07
Prowers	Lamar	1,001,437	1,633,698	2,635,135	27,302.220	36.53	96.52	59.99
Prowers	Holly	283,103	410,022	693,125	7,220.100	39.37	96.00	56.63
Prowers	Wiley	179,639	213,521	393,160	4,189.120	39.10	93.85	54.75
Pueblo	Pueblo City	11,402,776	19,482,843	30,885,619	286,869.830	39.92	107.66	67.74
Pueblo	Pueblo Rural	3,021,302	3,531,916	6,553,218	76,766.680	39.24	85.37	46.13
Rio Blanco	Meeker	816,299	339,130	1,155,429	23,686.620	35.07	48.78	13.71
Rio Blanco	Rangely	997,637	65,593	1,063,230	177,849.420	5.60	5.98	0.38
Rio Grande	Del Norte	394,470	543,555	938,025	11,268.890	35.00	83.24	48.24
Rio Grande	Monte Vista	599,545	1,279,074	1,878,619	16,353.030	36.25	114.88	78.63
Rio Grande	Sargent	481,743	248,604	730,347	9,407.640	50.87	77.63	26.76
Routt	Hayden	723,637	150,920	874,557	30,778.760	23.33	28.41	5.08
Routt	Steamboat Spgs.	1,709,788	522,364	2,232,152	53,061.010	31.12	42.07	10.95
Routt	South Routt	558,432	262,845	821,277	18,463.170	34.92	44.48	9.56
Saguache	Mountain Valley	146,379	219,779	366,158	3,979.650	36.95	92.01	55.06
Saguache	Moffat	165,189	51,379	216,568	6,844.390	23.86	31.64	7.78

1977 ESTIMATED GENERAL FUND MILL LEVIES
IN THE ABSENCE OF STATE REVENUES

(1) County	(2) District Name	(3) Property Tax	(4) State Revenue	(5) Total	(6) Assessed Value (000)	(7) 1977 Actual Levy	(8) 1977 Adjusted Levy	(9) Difference
Saguache	Center	304,769	575,379	880,148	9,082.200	34.82	96.91	62.09
San Juan	Silverton	243,121	153,562	396,683	5,422.830	42.66	73.15	30.49
San Miguel	Telluride	306,741	110,403	417,144	13,064.410	23.11	31.93	8.82
San Miguel	Norwood	157,157	373,613	530,770	4,214.480	37.18	125.94	88.76
San Miguel	Egnar	66,959	34,333	101,292	3,147.520	20.75	32.18	11.43
Sedgwick	Julesburg	337,646	329,891	667,537	7,440.520	45.40	89.72	44.32
Sedgwick	Platte Valley	339,582	187,275	526,857	7,592.270	44.60	69.39	24.79
Summit	Summit	1,812,152	294,692	2,106,844	102,583.360	17.77	20.54	2.77
Teller	Cripple Creek	324,957	133,476	458,433	11,305.710	28.63	40.55	11.92
Teller	Woodland Park	739,081	744,967	1,484,048	20,126.220	37.37	73.74	36.37
Washington	Akron	493,483	244,179	737,662	14,739.770	33.20	50.05	16.85
Washington	Arickaree	348,717	124,933	473,650	11,988.970	28.93	39.51	10.58
Washington	Otis	235,117	195,335	430,452	6,003.580	39.46	71.70	32.24
Washington	Lone Star	136,022	78,322	214,344	2,852.440	48.17	75.14	26.97
Washington	Woodlin	321,817	119,425	441,242	13,816.770	23.25	31.94	8.69
Weld	Gilcrest	1,390,504	636,517	2,027,021	45,534.180	30.46	44.52	14.06
Weld	Eaton	695,126	756,273	1,451,399	18,822.080	37.00	77.11	40.11
Weld	Keenesburg	1,128,348	560,912	1,689,260	40,838.620	28.03	41.36	13.33
Weld	Windsor	1,442,429	458,294	1,900,723	71,548.950	20.12	26.57	6.45
Weld	Johnstown	531,817	975,171	1,506,988	13,944.120	37.94	108.07	70.13
Weld	Greeley	6,462,392	6,790,319	13,252,711	163,623.120	39.83	81.00	41.17
Weld	Platte Valley	584,538	769,339	1,353,877	13,301.760	44.03	101.78	57.75
Weld	Fort Lupton	1,446,295	686,845	2,133,140	51,721.130	28.14	41.24	13.10
Weld	Ault-Highland	647,901	775,704	1,423,605	14,971.570	43.19	95.09	51.90
Weld	Briggsdale	117,648	129,666	247,314	2,421.730	48.89	102.12	53.23
Weld	Prairie	193,357	144,734	338,091	5,326.500	36.62	63.47	26.85
Weld	Grover	161,450	161,527	322,977	3,542.410	47.12	91.17	44.05
Yuma	West Yuma	1,131,852	798,447	1,930,299	24,600.210	46.01	78.47	32.46
Yuma	East Yuma	819,314	453,994	1,273,308	26,930.530	30.12	47.28	17.16
State Totals		411,313,886	409,257,926	820,571,812	10,043,673,550	40.95	81.70	40.75

APPENDIX E

CALENDAR YEAR 1977 STATE SUPPORT, BY DISTRICT

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
ADAMS						
Mapleton	3,765.1	75.6	1,216.9	24.4	4,982.0	100
Northglenn	15,855.7	90.2	1,713.6	9.8	17,569.3	100
Adams	5,254.7	89.1	644.8	10.9	5,899.5	100
Brighton	2,425.5	81.6	546.8	18.4	2,972.3	100
Bennett	149.4	60.8	96.2	39.2	245.6	100
Strasburg	114.9	72.3	44.0	27.7	158.9	100
Westminster	13,209.9	89.3	1,682.6	10.7	14,796.3	100
ALAMOSA						
Alamosa	1,529.4	83.8	296.3	16.2	1,825.7	100
Sange De Cristo	165.2	70.5	70.6	29.5	235.8	100
ARAPAHOE						
Englewood	2,030.0	84.9	362.0	15.1	2,392.0	100
Sheridan	1,576.3	88.5	205.6	11.5	1,781.9	100
Cherry Creek	8,214.1	81.4	1,873.2	18.6	10,087.3	100
Littleton	13,048.7	89.3	1,555.7	10.7	14,604.4	100
Deer Trail	35.4	63.1	20.7	36.9	56.1	100
Adams-Arapahoe	16,120.3	88.5	2,097.6	11.5	18,217.9	100
Byers	131.6	64.6	72.0	35.4	203.6	100
ARCHULETA						
Archuleta	262.2	63.4	151.2	36.6	413.4	100
BACA						
Walsh	201.7	75.3	66.2	24.7	267.9	100
Pritchett	45.2	41.3	64.2	58.7	109.4	100
Springfield	261.4	81.3	60.3	18.7	321.7	100
Vilas	41.6	71.0	58.6	29.0	100.2	100
Campo	70.4	50.4	69.2	49.6	139.6	100

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
BENT						
Las Animas	815.3	78.9	218.6	21.1	1,033.9	100
McClane	82.2	43.4	107.3	56.6	189.5	100
BOULDER						
St. Vrain Valley	10,339.0	88.2	1,386.6	11.8	11,725.6	100
Boulder Valley	13,700.5	84.9	2,428.1	15.1	16,128.6	100
CHAFFEE						
Buena Vista	684.9	92.3	57.0	7.7	741.9	100
Salida	725.5	85.9	118.5	14.1	844.0	100
CHEYENNE						
Kit Carson	43.0	36.0	76.4	64.0	119.4	100
Cheyenne Wells	86.5	66.4	43.7	33.6	130.2	100
Arapahoe	28.3	35.8	50.8	64.2	79.1	100
CLEAR CREEK						
Clear Creek	324.6	66.1	166.5	33.9	491.1	100
CONEJOS						
North Conejos	1,027.5	86.5	159.7	13.5	1,187.2	100
South Conejos	674.1	82.6	141.6	17.4	815.7	100
Sanford	279.5	92.8	21.7	7.2	301.2	100
COSTILLA						
Centennial	272.1	87.6	38.6	12.4	310.7	100
Sierra Grande	57.6	48.6	61.0	51.4	118.6	100
CROWLEY						
Crowley	353.6	83.0	72.4	17.0	426.0	100
CUSTER						
Custer	54.0	41.6	75.8	58.4	129.8	100

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
DELTA						
Delta	2,720.6	77.9	770.3	22.1	3,490.9	100
DENVER						
Denver	33,878.7	75.5	10,976.8	24.5	44,855.5	100
DOLORES						
Dolores	228.6	67.8	108.7	32.2	337.3	100
DOUGLAS						
Douglas	2,163.8	66.9	1,072.8	33.1	3,236.6	100
EAGLE						
Eagle	493.1	51.9	457.7	48.1	950.8	100
ELBERT						
Elizabeth	455.7	81.9	100.6	18.1	556.3	100
Kiowa	61.8	74.7	20.9	25.3	82.7	100
Big Sandy	159.5	60.3	104.9	39.7	264.4	100
Elbert	112.6	62.9	66.3	37.1	178.9	100
Agate	19.3	33.7	38.0	66.3	57.3	100
EL PASO						
Calhan	237.5	77.6	68.6	22.4	306.1	100
Harrison	4,642.7	93.4	326.1	6.6	4,968.8	100
Widefield	5,977.4	96.8	198.3	3.2	6,175.7	100
Fountain	2,922.9	91.9	256.5	8.1	3,179.4	100
Colorado Springs	20,625.3	88.1	2,774.8	11.9	23,400.1	100
Cheyenne Mountain	964.4	100.0	---	--	964.4	100
Manitou Springs	634.3	94.7	35.1	5.3	669.4	100
Academy	2,956.3	91.1	287.9	8.9	3,244.2	100
Ellicott	264.5	86.2	42.4	13.8	306.9	100
Peyton	177.4	94.5	10.4	5.5	187.8	100
Hanover	15.9	47.9	17.3	52.1	33.2	100
Lewis-Palmer	411.3	86.9	61.9	13.1	473.2	100

County School District	State Equalization $ (000)	State Equalization % of Total	Categoricals, Grants, and Other $ (000)	Categoricals, Grants, and Other % of Total	Total State Support $ (000)	Total State Support % of Total
EL PASO (Cont'd.)						
Falcon	679.8	87.0	101.9	13.0	781.7	100
Edison	14.5	60.4	9.5	39.6	24.0	100
Miami-Yoder	79.0	71.2	31.9	28.8	110.9	100
FREMONT						
Canon City	2,476.1	90.9	247.4	9.1	2,723.5	100
Florence	908.0	90.2	98.6	9.8	1,006.6	100
Cotopaxi	59.3	44.0	75.4	56.0	134.7	100
GARFIELD						
Roaring Fork	1,079.7	76.4	333.5	23.6	1,413.2	100
Garfield	1,183.2	89.6	138.0	10.4	1,321.2	100
Grand Valley	109.2	87.6	15.4	12.4	124.6	100
GILPIN						
Gilpin	107.5	79.0	28.6	21.0	136.1	100
GRAND						
West Grand	71.2	42.0	98.4	58.0	169.6	100
East Grand	245.3	68.5	112.8	31.5	358.1	100
GUNNISON						
Gunnison	410.8	74.1	143.3	25.9	554.1	100
HINSDALE						
Hinsdale	9.6	34.8	18.0	65.2	27.6	100
HUERFANO						
Huerfano	731.4	78.6	199.2	21.4	930.6	100
La Veta	77.2	49.1	80.1	50.9	157.3	100
JACKSON						
Jackson	108.4	55.7	86.3	44.3	194.7	100
JEFFERSON						
Jefferson	49,246.0	82.0	10,805.4	18.0	60,051.4	100

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
KIOWA						
Eads	128.3	56.9	97.3	43.1	225.6	100
Plainview	32.9	36.7	56.7	63.3	89.6	100
KIT CARSON						
Flagler	85.0	47.6	93.7	52.4	178.7	100
Seibert	44.7	53.8	38.4	46.2	83.1	100
Vona	19.9	48.9	20.8	51.1	40.7	100
Stratton	182.3	69.5	79.9	30.5	262.2	100
Bethune	51.7	44.6	64.1	55.4	115.8	100
Burlington	542.3	87.6	76.9	12.4	619.2	100
LAKE						
Lake	682.3	80.9	160.8	19.1	843.1	100
LA PLATA						
Durango	1,811.8	84.5	331.3	15.5	2,143.1	100
Bayfield	167.2	84.1	31.6	15.9	198.8	100
Ignacio	676.2	80.8	160.5	19.2	836.7	100
LARIMER						
Poudre	9,630.4	85.2	1,672.6	14.8	11,303.0	100
Thompson	5,328.7	86.5	833.7	13.5	6,162.4	100
Park	303.5	74.4	104.6	25.6	408.1	100
LAS ANIMAS						
Trinidad	1,758.5	86.1	283.0	13.9	2,041.5	100
Primero	91.8	63.3	53.3	36.7	145.1	100
Hoehne	216.8	66.6	108.8	33.4	325.6	100
Aguilar	148.6	66.5	74.8	33.5	223.4	100
Branson	32.2	36.8	55.4	63.2	87.6	100
Kim	59.0	36.5	102.7	63.5	161.7	100

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
LINCOLN						
Hugo	82.1	51.5	77.3	48.5	159.4	100
Limon	320.7	88.4	41.9	11.6	362.6	100
Genoa	28.4	36.9	48.5	63.1	76.9	100
Karval	35.5	35.0	65.9	65.0	101.4	100
Arriba	45.8	43.4	59.6	56.6	105.4	100
LOGAN						
Valley	2,078.9	85.7	345.3	14.3	2,424.2	100
Frenchman	135.4	60.3	87.9	39.7	223.3	100
Buffalo	130.4	59.7	88.0	40.3	218.4	100
Plateau	69.0	49.3	70.8	50.7	139.8	100
MESA						
DeBeque	61.3	52.4	55.7	47.6	117.0	100
Plateau Valley	109.4	60.6	71.0	39.4	180.4	100
Mesa Valley	9,242.1	88.0	1,254.0	12.0	10,496.1	100
MINERAL						
Mineral	72.4	56.4	55.9	43.6	128.3	100
MOFFAT						
Moffat	762.1	69.6	333.3	30.4	1,095.4	100
MONTEZUMA						
Montezuma	2,064.7	83.9	395.2	16.1	2,459.9	100
Dolores	378.0	82.8	78.5	17.2	456.5	100
Mancos	334.1	76.4	103.2	23.6	437.3	100
MONTROSE						
Montrose	3,186.1	86.3	503.9	13.7	3,690.0	100
West End	743.7	86.6	115.2	13.4	858.9	100

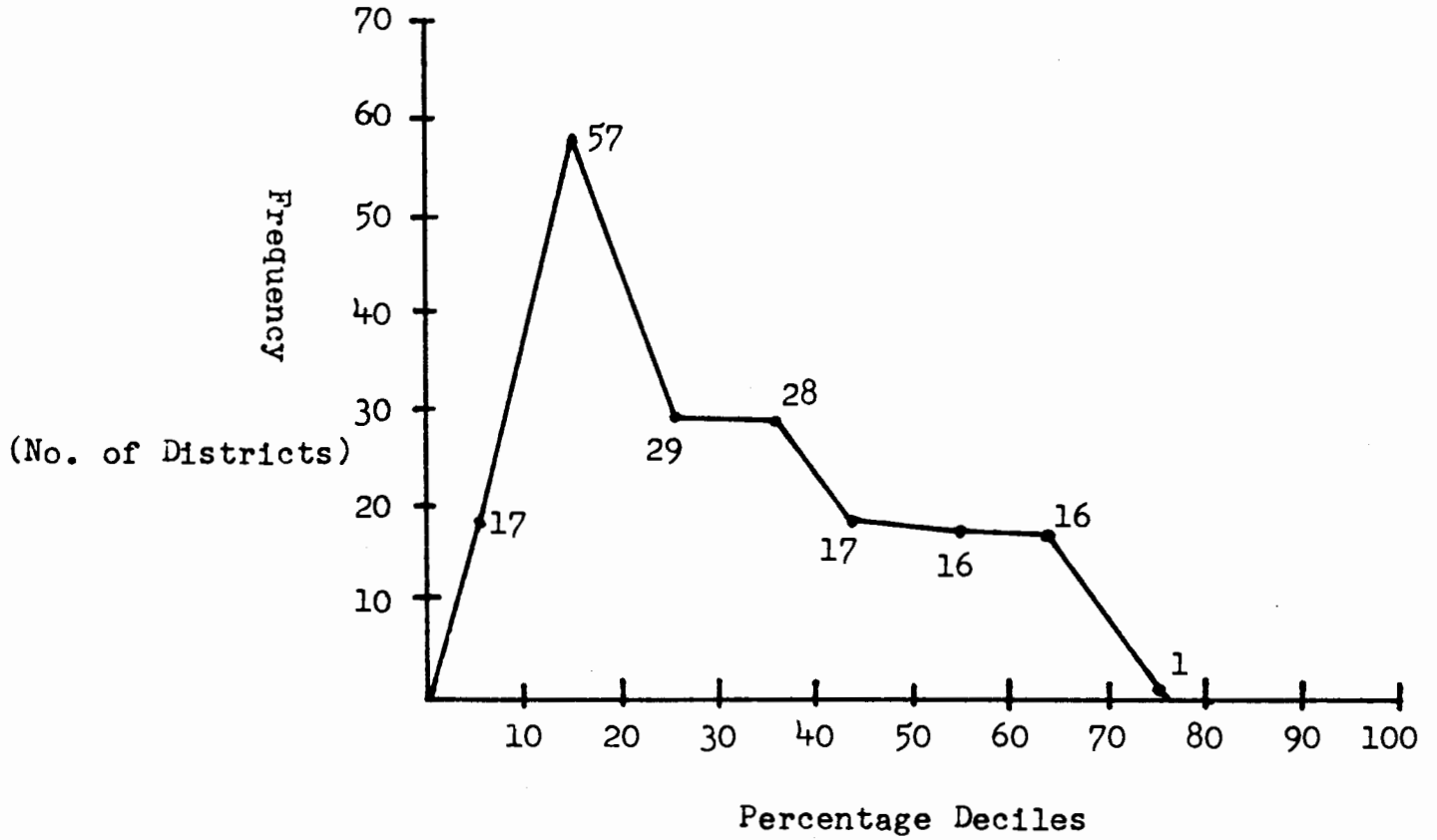
County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total state Support $ (000)	 % of Total
MORGAN						
Brush	943.3	81.7	211.0	18.3	1,154.3	100
Ft. Morgan	1,977.3	87.9	272.2	12.1	2,249.5	100
Weldon Valley	102.0	50.8	98.7	49.2	200.7	100
Wiggins	273.9	75.4	89.2	24.6	363.1	100
OTERO						
East Otero	2,459.0	88.9	306.2	11.1	2,765.2	100
Rocky Ford	1,330.5	90.8	134.2	9.2	1,464.7	100
Manzanola	310.5	95.9	13.3	4.1	323.8	100
Fowler	495.4	85.0	87.6	15.0	583.0	100
Cheraw	218.4	89.1	26.7	10.9	245.1	100
Swink	289.4	92.1	24.9	7.9	314.3	100
OURAY						
Ouray	65.0	49.3	66.7	50.7	131.7	100
Ridgeway	94.0	61.0	60.0	39.0	154.0	100
PARK						
Platte Canyon	277.4	73.7	98.7	26.3	376.1	100
Park	55.9	28.7	138.9	71.3	194.8	100
PHILLIPS						
Holyoke	266.3	74.4	91.4	25.6	357.7	100
Haxton	149.3	57.2	111.7	42.8	261.0	100
PITKIN						
Pitkin	249.0	67.0	122.5	33.0	371.5	100
PROWERS						
Granada	325.2	71.1	132.1	28.9	457.3	100
Lamar	1,483.5	90.8	150.2	9.2	1,633.7	100
Holly	332.2	81.0	77.8	19.0	410.0	100
Wiley	143.4	67.2	70.1	32.8	213.5	100

County School District	State Equalization $ (000)	 % of Total	Categoricals, Grants, and Other $ (000)	 % of Total	Total State Support $ (000)	 % of Total
PUEBLO						
Pueblo City	17,504.4	89.8	1,978.4	10.2	19,482.8	100
Pueblo Rural	2,963.3	83.9	568.6	16.1	3,531.9	100
RIO BLANCO						
Meeker	247.9	73.1	91.2	26.9	339.1	100
Rangely	33.1	50.4	32.5	49.6	65.6	100
RIO GRANDE						
Del Norte	501.0	92.2	42.6	7.8	543.6	100
Monte Vista	1,031.6	80.6	247.5	19.4	1,279.1	100
Sargent	170.9	68.7	77.7	31.3	248.6	100
ROUTT						
Hayden	110.6	73.3	40.3	26.7	150.9	100
Steamboat Springs	406.0	77.7	116.4	22.3	522.4	100
South Routt	161.7	61.5	101.1	38.5	262.8	100
SAGUACHE						
Mountain Valley	172.2	78.3	47.6	21.7	219.8	100
Moffat	20.0	38.9	31.4	61.1	51.4	100
Center	447.8	77.8	127.6	22.2	575.4	100
SAN JUAN						
San Juan	68.1	44.3	85.5	55.7	153.6	100
SAN MIGUEL						
Telluride	58.0	52.5	52.4	47.5	110.4	100
Norwood	223.0	59.7	150.6	40.3	373.6	100
Egnar	12.2	35.6	22.1	64.4	34.3	100
SEDGWICK						
Julesburg	251.4	76.2	78.5	23.8	329.9	100
Platte Valley	120.1	64.1	67.2	35.9	187.3	100

County School District	State Equalization $ (000)	State Equalization % of Total	Categoricals, Grants, and Other $ (000)	Categoricals, Grants, and Other % of Total	Total State Support $ (000)	Total State Support % of Total
SUMMIT						
Summit	190.9	64.8	103.8	35.2	294.7	100
TELLER						
Cripple Creek	79.9	59.8	53.6	40.2	133.5	100
Woodland Park	664.6	89.2	80.4	10.8	745.0	100
WASHINGTON						
Akron	187.0	76.6	57.2	23.4	244.2	100
Arickaree	49.0	39.2	75.9	60.8	124.9	100
Otis	99.5	50.9	95.8	49.1	195.3	100
Lone Star	27.9	35.6	50.4	64.4	78.3	100
Woodlin	40.4	33.8	79.0	66.2	119.4	100
WELD						
Gilcrest	543.7	85.4	92.8	14.6	636.5	100
Eaton	671.5	88.8	84.8	11.2	756.3	100
Keenesburg	443.2	79.0	117.7	21.0	560.9	100
Windsor	247.5	54.0	210.8	46.0	458.3	100
Johnstown	839.6	86.1	135.6	13.9	975.2	100
Greeley	5,814.9	85.6	975.4	14.4	6,790.3	100
Platte Valley	647.2	84.1	122.1	15.9	769.3	100
Fort Lupton	454.2	66.1	232.6	33.9	686.8	100
Ault-Highland	640.2	82.5	135.5	17.5	775.7	100
Briggsdale	48.4	37.3	81.3	62.7	129.7	100
Prairie	57.4	39.7	87.3	60.3	144.7	100
Grover	74.1	45.9	87.4	54.1	161.5	100
YUMA						
West Yuma	544.4	68.2	254.0	31.8	798.4	100
East Yuma	287.2	63.3	166.8	36.7	454.0	100
STATE TOTAL	342,648.2	83.7	66,609.7	16.3	409,257.9	100

APPENDIX F

FREQUENCY DISTRIBUTION; CATEGORICAL PROGRAMS AND GRANTS AS A PERCENTAGE OF TOTAL STATE FUNDS PROVIDED TO SCHOOL DISTRICTS -- 1977



Range: Low -- 0% -- El Paso, Widefield
Avg -- 16.3%
High -- 71.3% -- Park, Park

APPENDIX G

CAPITAL RESERVE FUND MILL LEVIES, DOLLARS/PUPIL/MILL, AND TYPE OF DISTRICT, 1978

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
ADAMS			
Mapleton	4	$ 18.34	Declining
Northglenn	4	9.98	Stable
Commerce City	4	14.69	Declining
Brighton	4	18.56	Stable
Bennett	4	25.67	Increasing
Strasburg	4	50.56	Declining
Westminster	4	10.61	Declining
ALAMOSA			
Alamosa	2	15.22	Declining
Sangre de Cristo	4	20.20	Declining
ARAPAHOE			
Englewood	2	26.37	Declining
Sheridan	4	15.32	Declining
Cherry Creek	4	21.93	Increasing
Littleton	4	14.65	Declining
Deer Trail	1	155.53	Declining
Aurora	4	13.54	Increasing
Byers	4	30.80	Declining
ARCHULETA			
Archuleta	4	28.02	Increasing
BACA			
Walsh	4	27.86	Declining
Prichett	3	42.21	Declining
Springfield	4	20.23	Increasing
Vilas	4	40.89	Stable
Campo	4	21.27	Declining
BENT			
Las Animas	4	12.19	Declining
McClave	0	35.36	Declining
BOULDER			
St. Vrain	4	16.07	Stable
Boulder Valley	4	20.63	Declining
CHAFFEE			
Buena Vista	3	18.48	Declining
Salida	4	18.54	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
CHEYENNE			
Kit Carson	4	$ 70.85	Declining
Cheyenne Wells	2	49.54	Declining
Arapahoe	4	62.96	Declining
CLEAR CREEK			
Clear Creek	4	45.83	Declining
CONEJOS			
North Conejos	4	6.25	Declining
Sanford	1	8.01	Declining
South Conejos	4	6.36	Declining
COSTILLA			
Centennial	4	18.46	Stable
Sierra Grande	3	49.48	Increasing
CROWLEY			
Crowley	4	19.75	Declining
CUSTER			
Consolidated	2	49.85	Increasing
DELTA			
Delta	4	15.07	Declining
DENVER			
Denver	4	30.01	Declining
DOLORES			
Dolores	4	20.23	Declining
DOUGLAS			
Douglas	4	18.62	Increasing
EAGLE			
Eagle	4	58.18	Declining
ELBERT			
Elizabeth	4	13.60	Increasing
Kiowa	.50	29.39	Increasing
Big Sandy	4	21.33	Declining
Elbert	4	14.70	Declining
Agate	2	124.27	Declining
EL PASO			
Calhan	2	13.13	Declining
Harrison	4	12.13	Stable
Widefield	4	7.21	Declining
Fountain	4	4.45	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
Colo. Springs	1.75	$ 17.06	Declining
Cheyenne Mtn.	2	31.02	Declining
Manitou Spgs.	4	18.02	Declining
Academy	4	12.15	Stable
Ellicott	4	12.16	Declining
Peyton	4	13.20	Stable
Hanover	4	74.80	Declining
Lewis-Palmer	4	20.69	Increasing
Falcon	4	12.66	Increasing
Edison	4	64.14	Declining
Miami-Yoder	3.50	25.77	Declining
FREMONT			
Canon City	4	12.45	Declining
Florence	2	16.13	Declining
Cotopaxi	4	39.16	Declining
GARFIELD			
Roaring Fork	4	21.27	Declining
Garfield	4	12.85	Declining
Grand Valley	4	26.10	Declining
GILPIN			
Gilpin	4	35.84	Increasing
GRAND			
West Grand	4	121.39	Declining
East Grand	4	52.95	Declining
GUNNISON			
Gunnison	4	21.63	Declining
HINSDALE			
Hinsdale	4	74.02	Increasing
HUERFANO			
Huerfano	4	13.99	Declining
La Veta	4	28.35	Declining
JACKSON			
North Park	4	36.72	Increasing
JEFFERSON			
Jefferson	4	17.24	Increasing
KIOWA			
Eads	3	34.58	Declining
Plainview	4	76.93	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
KIT CARSON			
Flagler	3.25	$ 25.32	Increasing
Seibert	4	31.90	Declining
Vona	0	50.01	Declining
Stratton	4	23.37	Declining
Bethune	4	26.78	Increasing
Burlington	3.51	20.64	Declining
LAKE			
Lake	2	48.58	Declining
LA PLATA			
Durango	4	20.27	Declining
Bayfield	2	20.35	Increasing
Ignacio	2	10.21	Increasing
LARIMER			
Poudre	4	18.34	Stable
Thompson	4	14.29	Increasing
Park	4	43.77	Increasing
LAS ANIMAS			
Trinidad	4	8.12	Declining
Primero	4	38.30	Declining
Hoehne	4	17.93	Declining
Aguilar	4	13.92	Declining
Branson	4	39.13	Increasing
Kim	1	34.56	Declining
LINCOLN			
Hugo	4	33.84	Declining
Limon	4	20.86	Declining
Genoa	4	37.25	Declining
Karval	4	37.74	Declining
Arriba	4	57.25	Declining
LOGAN			
Valley	3	20.52	Declining
Frenchman	4	22.41	Declining
Buffalo	4	25.56	Declining
Plateau	0	45.05	Declining
MESA			
DeBeque	3.50	57.05	Declining
Plateau Valley	2	22.89	Increasing
Mesa Valley	4	15.21	Increasing
MINERAL			
Creede	4	42.66	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
MOFFAT			
Moffat	4	$ 45.66	Increasing
MONTEZUMA			
Mont.-Cortez	4	10.42	Stable
Dolores	4	11.01	Increasing
Mancos	4	10.18	Declining
MONTROSE			
Montrose	4	11.72	Stable
West End	4	15.22	Declining
MORGAN			
Brush	4	17.56	Declining
Fort Morgan	4	18.08	Declining
Weldon Valley	4	23.38	Declining
Wiggins	4	22.35	Declining
OTERO			
East Otero	4	9.32	Declining
Rocky Ford	4	12.72	Declining
Manzanola	4	8.50	Declining
Fowler	4	15.27	Declining
Cheraw	4	10.81	Declining
Swink	4	10.94	Stable
OURAY			
Ouray	1.40	27.85	Declining
Ridgway	4	16.71	Declining
PARK			
Platte Canon	4	21.20	Increasing
Park	4	95.95	Increasing
PHILLIPS			
Holyoke	4	30.16	Declining
Haxtun	4	27.96	Increasing
PITKIN			
Aspen	0	101.51	Declining
PROWERS			
Granada	4	14.79	Declining
Lamar	4	13.81	Declining
Holly	2	16.28	Declining
Wiley	4	22.08	Declining
PUEBLO			
Pueblo City	4	14.17	Declining
Pueblo Rural	4	16.89	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
RIO BLANCO			
Meeker	1.44	$ 33.77	Stable
Rangely	1.25	339.68	Stable
RIO GRANDE			
Del Norte	4	14.81	Increasing
Monte Vista	4	11.63	Declining
Sargent	2	25.56	Declining
ROUTT			
Hayden	3.19	96.57	Declining
Steamboat	4	36.73	Increasing
South Routt	4	42.53	Increasing
SAGUACHE			
Mountain Valley	4	15.31	Stable
Moffat	4	81.63	Declining
Center	4	14.00	Declining
SAN JUAN			
Silverton	0	30.85	Increasing
SAN MIGUEL			
Telluride	4	54.57	Declining
Norwood	1	14.53	Increasing
Egnar	2	52.04	Increasing
SEDGWICK			
Julesburg	4	20.64	Stable
Platte Valley	4	28.85	Declining
SUMMIT			
Summit	3.88	84.87	Increasing
TELLER			
Cripple Creek	2	46.84	Increasing
Woodland Park	4	18.44	Increasing
WASHINGTON			
Akron	3.75	31.40	Declining
Arickaree	2	88.46	Declining
Otis	4	34.04	Declining
Lone Star	4	56.06	Declining
Woodlin	4	101.51	Declining
WELD			
Gilcrest	4	33.36	Stable
Eaton	4	17.91	Declining
Keenesburg	4	33.30	Declining

County/S.D.	Mill Levy	Dollars/Pupil (ADAE)/Mill	Type of District
Windsor	4	$ 75.09	Increasing
Johnstown	3.84	14.24	Declining
Greeley	4	18.85	Declining
Platte Valley	4	16.56	Declining
Ft. Lupton	4	44.65	Increasing
Ault-Highland	4	19.09	Declining
Briggsdale	4	32.68	Declining
Prairie	4	50.17	Declining
Grover	4	27.39	Declining
YUMA			
West Yuma	4	25.10	Declining
East Yuma	4	36.09	Declining
STATE	3.67	20.28	Declining

APPENDIX H

CAPITAL RESERVE FUND, 1978 SPENDING/ SAVING COMPARISON

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
ADAMS						
Mapleton	$ 40,000		$ 416,284		$ 456,284	8.8%
Northglenn	-0-		767,700		767,700	-0-
Commerce City	259,194		402,928		662,122	39.1
Brighton	-0-		330,500		330,500	-0-
Bennett	1,050		52,016		53,066	2.0
Strasburg	69,686		85,882		155,568	44.8
Westminster	40,000		649,866		689,866	5.8
ALAMOSA						
Alamosa	78,243		216,500		294,743	26.5
Sangre de Cristo	250,000		211,100		461,100	54.2
ARAPAHOE						
Englewood	62,000		238,000		300,000	20.7
Sheridan	209,750		117,400		327,150	64.1
Cherry Creek	-0-		1,569,983		1,569,983	-0-
Littleton	72,959		1,040,510		1,113,469	6.6
Deer Trail	239,954		20,156		260,110	92.3
Aurora	34,088		1,178,803		1,212,891	2.8
Byers	64,000		43,800		107,800	59.4
ARCHULETA						
Archuleta	15,000		147,496		162,496	9.2
BACA						
Walsh	12,261		49,535		61,796	19.8
Pritchett	16,200		11,800		28,000	57.9
Springfield	25,000		48,596		73,596	34.0
Vilas	1,425		15,162		16,587	8.6
Campo	11,600		11,400		23,000	50.4
BENT						
Las Animas	118,178		57,016		175,194	67.5
McClave	8,013		418		8,494	94.3
BOULDER						
St. Vrain	300,000		942,600		1,242,600	24.1
Boulder Valley	411,898		2,044,544		2,456,442	16.8

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
CHAFFEE						
Buena Vista	$ -0-		$ 60,700		$ 60,700	-0-%
Salida	40,000		113,000		153,000	26.1
CHEYENNE						
Kit Carson	54,008		35,945		99,953	64.0
Cheyenne Wells	60,000		29,087		89,087	67.3
Arapahoe	1,000		19,000		20,000	5.0
CLEAR CREEK						
Clear Creek	25,000		211,661		236,661	10.6
CONEJOS						
North Conejos	13,500		39,169		52,669	25.6
Sanford	8,000		3,790		11,790	67.9
South Conejos	64,380		19,589		83,969	76.7
COSTILLA						
Centennial	47,000		45,607		92,607	50.8
Sierra Grande	39,500		42,258		81,758	48.3
CROWLEY						
Crowley	53,895		44,802		98,697	54.6
CUSTER						
Consolidated	67,704		27,089		94,793	71.4
DELTA						
Delta	629,935		244,128		874,063	72.1
DENVER						
Denver	5,465,541		9,197,292		14,662,833	37.3
DOLORES						
Dolores	1,582		33,214		34,796	4.5
DOUGLAS						
Douglas	175,000		573,000		748,000	24.0
EAGLE						
Eagle	120,000		394,773		514,773	23.3
ELBERT						
Elizabeth	-0-		36,618		36,618	-0-
Kiowa	26,000		2,545		28,545	91.1
Big Sandy	120,000		31,250		151,250	79.3

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
Elbert	$ 13,500		$ 9,338		$ 22,838	59.1
Agate	36,382		10,189		46,571	78.1
EL PASO						
Calhan	4,000		7,710		11,710	34.2
Harrison	925,561		347,362		1,272,923	72.7
Widefield	179,896		213,710		393,606	45.7
Fountain	302,000		72,049		374,049	80.7
Colorado Springs	1,060,000		1,008,373		2,068,373	51.2
Cheyenne Mountain	420,000		131,960		551,960	76.1
Manitou Springs	31,000		82,575		113,575	27.3
Academy	103,068		225,392		328,460	31.4
Ellicott	12,000		18,866		30,866	38.9
Peyton	10,373		11,280		21,653	47.9
Hanover	66,127		18,384		84,511	78.2
Lewis-Palmer	6,800		94,299		101,099	6.7
Falcon	5,428		54,808		60,236	9.0
Edison	-0-		7,338		7,338	-0-
Miami-Yoder	20,500		13,094		33,594	61.0
FREMONT						
Canon City	371,688		180,280		551,968	67.3
Florence	104,201		63,386		167,587	62.2
Cotopaxi	28,923		29,265		58,188	49.7
GARFIELD						
Roaring Fork	257,810		286,993		544,803	47.3
Garfield	153,956		78,000		231,956	66.4
Grand Valley	30,000		17,715		47,715	62.9
GILPIN						
Gilpin	43,000		16,756		59,756	72.0
GRAND						
West Grand	78,092		212,795		290,887	26.8
East Grand	60,000		187,226		247,226	24.3
GUNNISON						
Gunnison	91,000		126,500		217,500	41.8
HINSDALE						
Hinsdale	27,000		23,000		50,000	54.0
HUERFANO						
Huerfano	61,303		60,142		121,445	50.5
La Veta	26,200		23,080		49,280	53.2

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
JACKSON						
North Park	$ 233,598		$ 78,000		$ 311,598	75.0%
JEFFERSON						
Jefferson	388,236		6,459,243		6,847,479	5.7
KIOWA						
Eads	39,800		41,450		81,250	49.0
Plainview	7,600		31,618		39,218	19.4
KIT CARSON						
Flagler	3,000		16,000		19,000	15.8
Seibert	9,604		12,588		22,192	43.3
Vona	22,318		-0-		22,318	100.0
Stratton	11,600		56,729		68,329	17.0
Bethune	3,196		13,240		16,436	19.4
Burlington	32,096		76,208		108,304	29.6
LAKE						
Lake	22,507		338,124		360,631	6.2
LA PLATA						
Durango	289,750		716,965		1,006,715	28.8
Bayfield	6,017		22,380		28,397	21.2
Ignacio	47,500		21,400		68,900	68.9
LARIMER						
Poudre	760,985		1,082,227		1,843,212	41.3
Thompson	174,765		555,015		729,780	23.9
Park	42,200		187,718		229,918	18.4
LAS ANIMAS						
Trinidad	60,000		70,826		130,826	45.9
Primero	58,500		35,691		94,191	62.1
Hoehne	45,000		24,000		69,000	65.2
Aguilar	26,708		14,431		41,139	64.9
Branson	-0-		9,610		9,610	-0-
Kim	37,000		4,077		41,077	90.1
LINCOLN						
Hugo	15,000		29,319		44,319	33.8
Limon	67,500		43,795		111,295	60.6
Genoa	10,264		11,266		21,530	47.7
Karvel	15,000		13,580		28,580	52.5
Arriba	31,000		16,472		47,472	63.3

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
LOGAN						
Valley	$ 262,000		$ 213,495		$ 475,495	55.1%
Frenchman	24,855		21,121		45,976	54.1
Buffalo	9,100		29,090		38,190	23.8
Plateau	289		-0-		289	100.0
MESA						
DeBeque	21,318		23,342		44,660	47.7
Plateau Valley	539		14,729		15,268	3.5
Mesa Valley	596,000		924,317		1,520,317	39.2
MINERAL						
Creede	34,000		33,861		67,861	50.1
MOFFAT						
Moffat	40,845		501,120		541,965	7.5
MONTEZUMA						
Montezuma-Cortez	100,000		126,331		226,331	44.2
Dolores	5,000		22,097		27,097	18.5
Mancos	58,000		19,858		77,858	74.5
MONTROSE						
Montrose	10,000		252,314		262,314	3.8
West End	12,335		54,536		66,871	18.4
MORGAN						
Brush	200,000		113,300		313,300	63.8
Fort Morgan	105,000		211,217		316,217	33.2
Weldon Valley	14,000		16,418		30,418	46.0
Wiggins	90,000		44,100		134,100	67.1
OTERO						
East Otero	145,700		111,305		257,005	56.7
Rocky Ford	62,995		87,651		150,646	41.8
Manzanola	17,500		9,924		27,424	63.8
Fowler	5,000		33,000		38,000	13.2
Cheraw	6,500		10,950		17,450	37.2
Swink	36,254		18,725		54,979	65.9
OURAY						
Ouray	47,000		6,762		53,762	87.4
Ridgway	27,520		11,793		39,313	70.0
PARK						
Platte Canyon	34,000		56,300		90,300	37.7
Park	120,000		122,201		242,201	49.5

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as % of Est. Total Rev.
PHILLIPS						
Holyoke	$ 118,000		$ 95,000		$ 213,000	55.4%
Haxtun	235,000		44,746		279,746	84.0
PITKIN						
Aspen	425,000		-0-		425,000	100.0
PROWERS						
Granada	9,034		21,476		30,510	29.6
Lamar	19,166		123,556		142,722	13.4
Holly	36,838		14,946		51,784	71.1
Wiley	11,874		22,791		34,665	34.3
PUEBLO						
Pueblo City	200,000		1,302,558		1,502,558	13.3
Pueblo Rural	79,325		377,260		456,585	17.4
RIO BLANCO						
Meeker	57,373		69,420		126,793	45.2
Rangley	237,217		233,159		470,376	50.4
RIO GRANDE						
Del Norte	36,824		48,956		85,780	42.9
Monte Vista	100,000		72,975		172,975	57.8
Sargent	31,600		20,000		51,600	61.2
ROUTT						
Hayden	51,900		149,595		201,495	25.8
Steamboat	125,000		180,750		305,750	40.9
South Routt	28,000		79,300		107,300	26.1
SAGUACHE						
Mountain Valley	47,000		17,181		64,181	73.2
Moffat	5,000		23,868		28,868	17.3
Center	12,640		36,951		49,591	25.5
SAN JUAN						
Silverton	190,000		-0-		190,000	100.0
SAN MIGUEL						
Telluride	165,957		56,637		222,594	74.6
Norwood	25,860		6,663		32,523	79.5
Egnar	5,285		6,490		11,775	44.9
SEDGWICK						
Julesburg	252,490		36,422		288,912	87.4
Platte Valley	10,000		32,646		42,646	23.4

County/S.D.	Beg. Fund Balance	+	Est. 1978 Rev.	=	Est. Total 1978 Rev.	Beg. Fund Bal. as $ of Est. Total Rev.
SUMMIT						
Summit	$ 300,000		$ 383,198		$ 683,198	43.9
TELLER						
Cripple Creek	46,800		27,825		74,625	62.7
Woodland Park	165,000		102,000		267,000	61.8
WASHINGTON						
Akron	82,000		79,742		161,742	50.7
Arickaree	43,000		31,301		74,301	57.9
Otis	7,200		27,050		34,250	21.0
Lone Star	4,100		12,700		16,800	24.4
Woodlin	4,000		55,830		59,830	6.7
WELD						
Gilcrest	373,000		233,373		606,373	61.5
Eaton	380,000		78,000		458,000	83.0
Keenesburg	360,891		190,046		550,937	65.5
Windsor	288,640		386,050		674,690	42.8
Johnstown	25,000		59,135		84,135	29.7
Greeley	374,579		788,171		1,162,750	32.2
Platte Valley	58,105		58,338		116,443	49.9
Fort Lupton	3,000		303,289		306,289	1.0
Ault-Highland	80,000		64,000		144,000	55.6
Briggsdale	2,675		11,465		14,140	18.9
Prairie	17,500		22,000		39,500	44.3
Grover	55,406		15,832		71,238	77.8
YUMA						
West Yuma	4,000		117,400		121,400	3.3
East Yuma	86,212		129,788		216,000	39.9

APPENDIX I

SMALL ATTENDANCE CENTER AID
-- RELATED FINANCIAL INFORMATION
FY 1973-74 THROUGH FY 1977-78

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
ADAMS					
Bennett					
Total $		26,718.68	23,030.25	27,530.01	22,992.10
Bonus Pupils		31.8	25.2	26.5	17.2
$/Bonus Pupil		840.21	932.55	1,027.76	1,336.75
SAC $/AE		60	53	64	55
SE $/AE		344	363	389	356
ARB		840	933	1,050	1,337
Strasburg					
Total $		29,996.75	17,501.14	12,247.00	16,778.20
Bonus Pupils		28.1	18.7	14.7	19.1
$/Bonus Pupil		1,067.50	954.99	824.18	878.44
SAC $/AE		74	43	29	40
SE $/AE		341	318	294	272
ARB		1,081	1,157	1,262	1,461
ALAMOSA					
Sangre de C.					
Total $	15,141.13	25,125.73	28,317.53	35,717.91	38,493.14
Bonus Pupils	30.6	27.2	28.7	32.5	32.4
$/Bonus Pupil	494.80	923.74	1,006.82	1,087.21	1,188.06
SAC $/AE		100	106	125	135
SE $/AE		438	511	540	579
ARB		924	1,007	1,111	1,188
ARAPAHOE					
Deer Trail					
Total $	22,662.22	31,280.25	33,397.39	25,991.81	22,226.93
Bonus Pupils	45.8	46.6	46.2	41.6	36.4
$/Bonus Pupil	494.80	671.25	737.64	618.28	610.63
SAC $/AE		165	176	145	130
SE $/AE		214	246	221	208
ARB		1,933	2,068	2,236	2,392
Byers					
Total $	8,461.22	12,759.50	12,661.11	13,820.71	19,106.18
Bonus Pupils	17.1	13.0	12.5	14.4	18.1
$/Bonus Pupil	494.80	981.50	1,033.56	949.46	1,055.59
SAC $/AE		28	28	35	52
SE $/AE		333	345	339	359
ARB		982	1,060	1,151	1,223

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
BACA					
Pritchett					
Total $	16,031.79	28,863.20	37,606.94	43,848.75	40,404.07
Bonus Pupils	32.4	33.1	40.9	42.7	34.1
$/Bonus Pupil	494.80	872.00	938.25	1,015.87	1,184.87
SAC $/AE		251	336	392	360
SE $/AE		279	313	363	403
ARB		1,343	1,437	1,563	1,673
Vilas					
Total $	13,656.71	24,745.63	25,978.07	42,920.67	45,646.27
Bonus Pupils	27.6	28.9	30.7	32.5	33.6
$/Bonus Pupil	494.80	856.25	863.46	1,306.45	1,358.52
SAC $/AE		297	338	498	507
SE $/AE		274	288	372	462
ARB		1,358	1,452	1,899	2,021
Campo					
Total $	19,347.00	38,392.60	37,773.78	43,274.56	46,162.65
Bonus Pupils	39.1	38.8	36.2	37.3	36.8
$/Bonus Pupil	494.80	989.50	1,064.77	1,147.82	1,254.42
SAC $/AE		271	262	300	331
SE $/AE		331	417	470	505
ARB		989	1,069	1,173	1,254
BENT					
McClave					
Total $		38,076.00	27,762.89	44,930.12	52,770.94
Bonus Pupils		45.6	34.0	46.6	46.9
$/Bonus Pupil		835.00	833.22	953.81	1,125.18
SAC $/AE		182	132	209	246
SE $/AE		267	278	340	383
ARB		1,182	1,265	1,379	1,476
BOULDER					
Bldr. Valley					
Total $	2,375.08	6,649.50	5,465.22	6,409.32	6,514.54
Bonus Pupils	4.8	6.0	4.5	4.6	4.3
$/Bonus Pupil	494.80	1,108.25	1,239.28	1,407.83	1,515.01
SAC $/AE		0.3	0.3	0.3	0.3
SE $/AE		516	540	620	627
ARB		1,108	1,240	1,408	1,515

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
CHEYENNE					
Kit Carson					
Total $	19,693.37	29,043.90	27,970.26	34,908.13	40,781.16
Bonus Pupils	39.8	37.2	32.9	37.6	37.9
$/Bonus Pupil	494.80	780.75	867.51	918.43	1,076.02
SAC $/AE		199	191	253	322
SE $/AE		249	288	328	340
ARB		1,728	1,849	2,011	2,290
Cheyenne Wells					
Total $	2,820.41	4,089.60	8,043.84	9,894.70	20,925.83
Bonus Pupils	5.7	4.8	9.5	11.3	20.7
$/Bonus Pupil	494.80	852.00	864.00	866.23	1,010.91
SAC $/AE		13	26	32	70
SE $/AE		272	288	309	291
ARB		1,091	1,168	1,278	1,564
Arapahoe					
Total $	16,378.15	21,692.25	32,229.07	36,416.84	36,310.56
Bonus Pupils	33.1	31.1	33.0	32.3	31.2
$/Bonus Pupil	494.80	697.50	996.57	1,115.34	1,163.80
SAC $/AE		235	403	490	508
SE $/AE		223	219	346	396
ARB		1,171	1,785	2,173	2,326
CONEJOS					
North Conejos					
Total $	3,711.06	8,750.00			
Bonus Pupils	7.5	12.5			
$/Bonus Pupil	494.80	700.00			
SAC $/AE		7			
SE $/AE		617			
ARB		750			
COSTILLA					
Sierra Grande					
Total $	16,130.75	24,486.00	23,503.47	22,856.37	20,722.92
Bonus Pupils	32.6	38.5	33.8	31.2	31.7
$/Bonus Pupil	494.80	636.00	709.56	724.71	653.72
SAC $/AE		89	85	87	80
SE $/AE		203	215	259	222
ARB		938	1,100	1,211	1,295

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
CUSTER					
Consolidated					
Total $	23,503.39	30,430.40	30,265.61	19,150.60	22,089.93
Bonus Pupils	47.5	44.8	45.3	29.4	30.5
$/Bonus Pupil	494.80	679.25	681.75	644.38	724.26
SAC $/AE		152	160	100	101
SE $/AE		217	227	230	246
ARB		1,093	1,170	1,281	1,367
DOLORES					
Dolores					
Total $	10,588.90	29,705.63	32,379.52	45,854.38	48,698.91
Bonus Pupils	21.4	30.2	31.1	39.6	38.9
$/Bonus Pupil	494.80	983.63	1,062.39	1,145.50	1,251.90
SAC $/AE		68	78	105	112
SE $/AE		494	452	432	524
ARB		984	1,062	1,170	1,252
EAGLE					
Eagle					
Total $	2,671.96	16,457.70	19,668.51	22,914.43	20,967.34
Bonus Pupils	5.4	20.4	20.5	20.8	22.8
$/Bonus Pupil	494.80	806.75	979.02	1,089.82	919.62
SAC $/AE		10	11	14	12
SE $/AE		258	258	339	293
ARB		1,102	1,420	1,731	1,951
ELBERT					
Big Sandy					
Total $	20,831.43	40,381.80	44,597.27	49,574.53	59,205.93
Bonus Pupils	42.1	40.8	42.0	42.0	46.4
$/Bonus Pupil	494.80	989.75	1,083.51	1,167.83	1,275.99
SAC $/AE		131	147	166	201
SE $/AE		316	392	471	541
ARB		1,013	1,084	1,193	1,276
Elbert					
Total $	18,753.23	32,696.30	36,122.66	48,252.07	49,003.23
Bonus Pupils	37.9	36.4	37.3	41.3	38.8
$/Bonus Pupil	494.80	898.25	989.20	1,180.49	1,262.97
SAC $/AE		200	247	341	318
SE $/AE		507	548	597	730
ARB		898	988	1,181	1,263

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
Agate					
Total $	13,557.75	19,443.90	19,421.64	21,684.12	23,328.16
Bonus Pupils	27.4	28.2	25.0	25.1	24.5
$/Bonus Pupil	494.80	689.50	792.72	854.63	952.17
SAC $/AE		320	319	364	392
SE $/AE		220	264	305	324
ARB		2,142	2,292	2,488	2,654
EL PASO					
Calhan					
Total $				38,171.66	32,711.39
Bonus Pupils				32.8	26.1
$/Bonus Pupil				1,163.77	1,253.31
SAC $/AE				126	108
SE $/AE				713	784
ARB				1,189	1,272
FREMONT					
Cotopaxi					
Total $	19,099.60	36,427.31	41,976.88	50,029.52	45,404.30
Bonus Pupils	38.6	36.4	39.8	46.2	43.7
$/Bonus Pupil	494.80	1,000.75	1,076.22	1,071.26	1,039.00
SAC $/AE		243	280	346	270
SE $/AE		320	356	382	353
ARB		1,295	1,385	1,515	1,621
GILPIN					
Gilpin					
Total $	3,463.66		5,541.25	6,525.40	8,059.80
Bonus Pupils	7.0		7.4	4.4	5.0
$/Bonus Pupil	494.80		764.10	1,467.11	1,611.96
SAC $/AE			69	41	41
SE $/AE			255	524	548
ARB			2,036	2,212	2,366
GRAND					
West Grand					
Total $	13,062.94	22,461.50	25,686.87	18,808.52	14,277.43
Bonus Pupils	26.4	26.9	27.4	26.7	26.8
$/Bonus Pupil	494.80	835.00	956.61	696.87	532.74
SAC $/AE		50	57	41	31
SE $/AE		267	287	249	156
ARB		1,069	1,240	1,348	1,670

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
GUNNISON					
Gunnison					
Total $	3,513.14	4,476.00	4,279.48	5,782.33	4,921.44
Bonus Pupils	7.1	4.8	4.2	5.1	5.2
$/Bonus Pupil	494.80	932.50	1,039.72	1,121.72	946.43
SAC $/AE		3	3	4	4
SE $/AE		433	450	499	306
ARB		933	1,040	1,146	1,273
HINSDALE					
Hinsdale					
Total $	2,276.12	2,347.80	4,009.53	4,338.81	3,059.53
Bonus Pupils	4.6	5.2	8.6	8.4	7.1
$/Bonus Pupil	494.80	451.50	475.74	510.98	430.92
SAC $/AE		100	141	89	47
SE $/AE		144	171	182	146
ARB		1,931	2,066	2,061	1,626
HUERFANO					
Huerfano					
Total $	2,820.41	5,098.57	6,493.83	8,138.15	5,867.95
Bonus Pupils	5.7	6.2	7.1	7.5	4.8
$/Bonus Pupil	494.80	822.35	933.29	1,096.38	1,222.49
SAC $/AE		4	6	8	5
SE $/AE		480	523	609	680
ARB		822	934	1,096	1,222
La Veta					
Total $	13,953.59	28,768.00	42,355.35	51,022.48	51,077.60
Bonus Pupils	28.2	32.0	43.7	46.8	42.9
$/Bonus Pupil	494.80	899.00	989.01	1,078.51	1,190.62
SAC $/AE		117	173	221	246
SE $/AE		401	463	513	372
ARB		899	989	1,102	1,249
JACKSON					
North Park					
Total $	13,508.27	18,492.15	21,528.12	23,227.60	12,624.96
Bonus Pupils	27.3	25.8	29.5	32.2	16.0
$/Bonus Pupil	494.80	716.75	744.66	715.14	789.06
SAC $/AE		35	47	55	31
SE $/AE		229	226	255	268
ARB		939	1,100	1,201	1,286

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
KIOWA					
Eads					
Total $	19,495.45	28,147.93	27,050.65	33,986.09	37,351.62
Bonus Pupils	39.4	33.7	30.3	33.8	33.3
$/Bonus Pupil	494.80	835.25	910.98	994.70	1,121.67
SAC $/AE		78	77	97	111
SE $/AE		267	301	355	381
ARB		1,143	1,224	1,343	1,437
Plainview					
Total $	15,287.57	22,589.70	23,134.62	26,205.88	28,974.75
Bonus Pupils	30.9	34.7	34.1	33.9	35.5
$/Bonus Pupil	494.80	651.00	692.28	764.73	816.19
SAC $/AE		159	182	206	245
SE $/AE		208	230	273	277
ARB		1,573	1,682	1,834	1,962
KIT CARSON					
Flagler					
Total $	21,969.49	50,979.38	47,618.24	60,691.01	64,145.48
Bonus Pupils	44.4	47.5	42.3	45.5	48.4
$/Bonus Pupil	494.80	1,073.25	1,148.58	1,348.50	1,325.32
SAC $/AE		230	216	292	341
SE $/AE		382	417	436	452
ARB		1,073	1,149	1,348	1,442
Seibert					
Total $	20,336.62	43,437.80	41,949.06	39,960.18	44,787.36
Bonus Pupils	41.1	43.7	41.6	36.1	36.2
$/Bonus Pupil	494.80	994.00	1,028.97	1,095.04	1,237.22
SAC $/AE		341	348	332	405
SE $/AE		318	341	391	404
ARB		1,086	1,162	1,276	1,406
Vona					
Total $	11,627.99	24,032.01	19,049.77	19,662.63	21,580.07
Bonus Pupils	23.5	25.6	22.2	20.6	19.5
$/Bonus Pupil	494.80	938.75	875.61	944.24	1,106.67
SAC $/AE		340	317	327	388
SE $/AE		300	291	337	357
ARB		1,414	1,513	1,652	1,841
Stratton					
Total $	7,174.72	20,177.13	23,238.79	27,160.88	43,698.68
Bonus Pupils	14.5	20.5	20.8	21.9	32.6
$/Bonus Pupil	494.80	984.25	1,140.05	1,226.99	1,340.45
SAC $/AE		63	74	89	144
SE $/AE		464	452	573	602
ARB		984	1,140	1,253	1,341

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
KIT CARSON (cont'd)					
Bethune					
Total $	16,229.71	34,208.40	35,933.85	38,933.49	42,109.30
Bonus Pupils	32.8	34.8	33.4	33.7	32.8
$/Bonus Pupil	494.80	983.00	1,097.82	1,142.89	1,283.82
SAC $/AE		294	294	318	355
SE $/AE		314	346	408	436
ARB		1,141	1,272	1,385	1,482
LA PLATA					
Durango					
Total $	2,177.16	3,901.95	4,059.71	5,242.99	6,503.95
Bonus Pupils	4.4	4.6	4.4	5.0	5.3
$/Bonus Pupil	494.80	848.25	941.49	1,037.33	1,227.16
SAC $/AE		1	1	1	2
SE $/AE		484	513	564	499
ARB		848	942	1,060	1,227
Bayfield					
Total $	9,302.39	12,900.00	19,756.03		
Bonus Pupils	18.8	17.2	24.0		
$/Bonus Pupil	494.80	750.00	839.97		
SAC $/AE		31	44		
SE $/AE		269	316		
ARB		750	840		
LARIMER					
Poudre					
Total $	21,573.64	45,438.79	55,663.81	68,278.25	63,660.71
Bonus Pupils	43.6	43.5	46.6	50.9	43.9
$/Bonus Pupil	494.80	1,044.57	1,218.88	1,347.63	1,450.13
SAC $/AE		4	4	5	5
SE $/AE		568	603	723	725
ARB		1,045	1,220	1,355	1,450
LAS ANIMAS					
Primero					
Total $	18,109.98	24,764.60	24,147.25	39,845.01	47,485.13
Bonus Pupils	36.6	36.1	35.1	35.6	37.5
$/Bonus Pupil	494.80	686.00	789.21	1,107.22	1,266.27
SAC $/AE		97	92	152	191
SE $/AE		219	263	319	370
ARB		833	925	1,208	1,444

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
LAS ANIMAS (Cont'd)					
Hoehne					
Total $	20,138.70	25,033.20	32,491.29	30,449.25	46,422.27
Bonus Pupils	40.7	30.0	35.8	29.5	41.6
$/Bonus Pupil	494.80	834.44	926.10	1,021.09	1,115.92
SAC $/AE		73	91	85	124
SE $/AE		322	388	476	579
ARB		835	926	1,043	1,116
Aguilar					
Total $	23,552.87	35,568.00	38,460.48	45,586.32	48,280.07
Bonus Pupils	47.6	46.8	46.1	47.5	46.1
$/Bonus Pupil	494.80	760.00	851.31	949.46	1,047.29
SAC $/AE		148	160	188	200
SE $/AE		447	496	590	614
ARB		760	851	970	1,047
Branson					
Total $	14,398.92	34,618.50	29,240.32	32,539.98	37,335.11
Bonus Pupils	29.1	31.4	24.4	23.3	25.9
$/Bonus Pupil	494.80	1,102.50	1,222.93	1,381.56	1,441.51
SAC $/AE		470	376	418	568
SE $/AE		352	408	493	490
ARB		1,679	1,797	1,943	2,079
Kim					
Total $	16,130.75	32,699.50	28,321.07	39,607.50	51,217.28
Bonus Pupils	32.6	34.0	26.5	32.3	35.8
$/Bonus Pupil	494.80	961.75	1,090.53	1,213.07	1,430.65
SAC $/AE		268	227	317	422
SE $/AE		309	364	433	486
ARB		1,582	1,686	1,837	1,965
LINCOLN					
Hugo					
Total $	15,685.42	22,897.88	25,577.40	29,526.93	46,554.77
Bonus Pupils	31.7	30.5	31.6	31.3	41.2
$/Bonus Pupil	494.80	750.75	825.93	933.22	1,129.97
SAC $/AE		97	108	129	203
SE $/AE		240	275	321	359
ARB		984	1,063	1,202	1,369
Limon					
Total $	197.92				
Bonus Pupils	0.4				
$/Bonus Pupil	494.80				
SAC $/AE					
SE $/AE					
ARB					

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
LINCOLN (Cont'd)					
Genoa					
Total $	17,961.54	34,094.63	30,658.47	30,014.02	33,436.30
Bonus Pupils	36.3	33.5	30.3	30.7	31.4
$/Bonus Pupil	494.80	1,017.55	1,032.48	967.15	1,064.85
SAC $/AE		334	333	366	426
SE $/AE		326	344	345	362
ARB		1,226	1,312	1,437	1,523
Karval					
Total $	18,456.35	22,196.00	29,470.57	28,863.43	34,718.71
Bonus Pupils	37.3	35.8	37.3	32.7	32.9
$/Bonus Pupil	494.80	620.00	806.22	873.19	1,055.28
SAC $/AE		225	299	292	351
SE $/AE		203	235	312	359
ARB		1,074	1,250	1,366	1,456
Arriba					
Total $	18,753.23	37,125.00	44,286.11	44,071.27	38,944.30
Bonus Pupils	37.9	39.6	42.0	39.5	32.2
$/Bonus Pupil	494.80	937.50	1,075.95	1,103.74	1,209.45
SAC $/AE		341	387	385	350
SE $/AE		299	359	394	411
ARB		1,389	1,487	1,614	1,727
LOGAN					
Frenchman					
Total $	20,781.95	34,237.81	35,286.15	49,859.59	54,324.09
Bonus Pupils	42.0	38.6	36.7	38.1	38.4
$/Bonus Pupil	494.80	886.99	975.78	1,322.27	1,414.69
SAC $/AE		113	126	188	213
SE $/AE		236	309	328	395
ARB		887	976	1,322	1,415
Buffalo					
Total $	20,435.58	40,716.00	44,419.73	45,400.07	48,537.84
Bonus Pupils	41.3	41.6	42.5	39.7	39.0
$/Bonus Pupil	494.80	978.75	1,066.50	1,131.29	1,244.56
SAC $/AE		127	140	143	157
SE $/AE		313	356	404	423
ARB		1,033	1,106	1,212	1,296
Plateau					
Total $	19,248.04	29,211.43	45,557.74	43,746.80	51,170.96
Bonus Pupils	38.9	37.9	37.7	39.5	39.1
$/Bonus Pupil	494.80	770.75	1,233.09	1,095.62	1,308.72
SAC $/AE		181	283	283	330
SE $/AE		246	285	391	445
ARB		1,398	2,026	2,193	2,347

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
MESA					
DeBeque					
Total $					44,917.07
Bonus Pupils					36.1
$/Bonus Pupil					1,244.24
SAC $/AE					310
SE $/AE					423
ARB					2,036
Plateau Valley					
Total $	18,654.27	31,364.55	32,483.35	39,875.60	43,868.70
Bonus Pupils	37.7	37.8	37.6	39.2	38.9
$/Bonus Pupil	494.80	829.75	881.55	1,006.30	1,127.73
SAC $/AE		108	120	148	159
SE $/AE		265	294	360	397
ARB		866	952	1,058	1,128
Mesa Valley					
Total $	11,281.63	26,199.00	20,277.56	23,578.75	25,017.21
Bonus Pupils	22.8	28.4	20.3	21.2	20.8
$/Bonus Pupil	494.80	922.50	1,019.28	1,100.26	1,202.75
SAC $/AE		2	2	2	2
SE $/AE		585	631	719	728
ARB		922	1,020	1,124	1,203
MINERAL					
Creede					
Total $	17,318.29	37,648.00	30,809.98	41,270.03	49,421.02
Bonus Pupils	35.0	41.6	39.1	42.7	49.8
$/Bonus Pupil	494.80	905.00	804.06	956.13	992.39
SAC $/AE		226	162	192	230
SE $/AE		289	268	341	337
ARB		1,132	1,300	1,322	1,415
MOFFAT					
Moffat					
Total $	16,279.19	31,064.42	37,857.44	51,154.54	54,137.33
Bonus Pupils	32.9	34.1	38.9	49.9	54.1
$/Bonus Pupil	494.80	910.98	993.06	1,014.13	1,000.69
SAC $/AE		17	20	25	24
SE $/AE		383	420	362	340
ARB		911	993	1,106	1,183

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
MONTEZUMA					
Dolores	3,958.47				
Total $	8.0				
Bonus Pupils	494.80				
$/Bonus Pupil					
SAC $/AE					
SE $/AE					
ARB					
Mancos					
Total $	17,219.33	18,900.00	22,057.82	10,319.78	16,275.40
Bonus Pupils	34.8	25.2	26.8	10.8	15.2
$/Bonus Pupil	494.80	750.00	839.85	945.40	1,070.75
SAC $/AE		46	53	24	36
SE $/AE		531	593	678	737
ARB		750	840	965	1,134
MONTROSE					
Montrose					
Total $	9,054.99	16,783.80	18,257.40	21,269.44	
Bonus Pupils	18.3	20.0	20.0	20.0	
$/Bonus Pupil	494.80	837.19	931.50	1,074.54	
SAC $/AE		4	4	5	
SE $/AE		600	664	765	
ARB		839	932	1,075	
West End					
Total $	2,573.00	4,350.00	5,748.60	10,170.45	8,580.36
Bonus Pupils	5.2	5.0	5.9	8.9	6.7
$/Bonus Pupil	494.80	870.00	994.12	1,154.64	1,280.65
SAC $/AE		5	7	12	10
SE $/AE		581	627	756	864
ARB		870	995	1,155	1,281
MORGAN					
Weldon Valley					
Total $	19,495.45	45,842.16	46,684.11	52,041.31	60,510.05
Bonus Pupils	39.4	42.0	40.8	41.0	44.1
$/Bonus Pupil	494.80	1,091.48	1,167.57	1,255.70	1,372.11
SAC $/AE		217	221	261	320
SE $/AE		400	464	487	540
ARB		1,092	1,068	1,283	1,372
Wiggins					
Total $	7,471.60	15,770.48	12,753.70	18,629.34	17,569.07
Bonus Pupils	15.1	15.3	11.8	14.1	12.3
$/Bonus Pupil	494.80	1,030.75	1,102.88	1,334.98	1,428.38
SAC $/AE		31	25	37	36
SE $/AE		344	391	487	558
ARB		1,031	1,103	1,335	1,428

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
OURAY					
Ouray					
Total $	19,693.37	46,499.88	51,429.53	49,873.79	34,415.39
Bonus Pupils	39.8	42.0	44.3	42.3	35.2
$/Bonus Pupil	494.80	1,107.14	1,184.63	1,166.38	977.71
SAC $/AE		219	242	248	176
SE $/AE		362	390	416	332
ARB		1,107	1,185	1,301	1,392
Ridgway					
Total $	15,685.42	39,806.10	42,268.13	55,403.62	52,208.34
Bonus Pupils	31.7	41.4	39.6	46.7	40.7
$/Bonus Pupil	494.80	961.50	1,089.16	1,173.63	1,282.76
SAC $/AE		303	296	306	289
SE $/AE		309	388	628	520
ARB		1,018	1,089	1,199	1,283
PARK					
Platte Canyon					
Total $	13,557.74	30,829.41	10,042.74		
Bonus Pupils	27.4	27.0	7.6		
$/Bonus Pupil	494.80	1,141.83	1,348.38		
SAC $/AE		67	21		
SE $/AE		602	657		
ARB		1,051	1,350		
Park					
Total $	26,274.32	46,514.93	40,618.37	23,834.39	22,403.04
Bonus Pupils	53.1	50.3	55.1	50.5	35.9
$/Bonus Pupil	494.80	924.75	752.22	466.90	624.04
SAC $/AE		182	170	88	83
SE $/AE		295	251	162	207
ARB		1,800	1,926	2,131	2,326
PHILLIPS					
Haxtun					
Total $	12,766.05	28,477.58	45,719.07	45,588.26	51,739.69
Bonus Pupils	25.8	28.7	42.6	38.2	39.4
$/Bonus Pupil	494.80	922.25	1,095.12	1,180.59	1,313.19
SAC $/AE		77	134	138	155
SE $/AE		318	365	421	446
ARB		1,216	1,301	1,408	1,517

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
PROWERS					
Granada					
Total $	17,961.54	34,652.80	38,409.49	37,858.85	45,457.50
Bonus Pupils	36.3	39.2	40.3	35.3	39.2
$/Bonus Pupil	494.80	884.00	972.54	1,061.11	1,159.63
SAC $/AE		79	82	81	101
SE $/AE		473	578	682	722
ARB		884	972	1,084	1,160
Holly					
Total $	7,422.13	15,539.60	20,410.75	1,975.97	24,268.58
Bonus Pupils	15.0	17.2	21.2	1.7	19.6
$/Bonus Pupil	494.80	893.00	982.42	1,174.43	1,256.56
SAC $/AE		28	39	4	49
SE $/AE		471	522	596	677
ARB		893	982	1,174	1,257
Wiley					
Total $	16,279.19	30,803.40	31,457.31	32,096.61	38,315.75
Bonus Pupils	32.9	31.4	30.3	27.8	30.7
$/Bonus Pupil	494.80	981.00	1,059.45	1,142.31	1,248.07
SAC $/AE		108	111	124	156
SE $/AE		432	499	546	582
ARB		981	1,060	1,167	1,248
PUEBLO					
Pueblo Rural					
Total $	2,523.52	30,010.13	31,426.40	42,409.91	39,455.01
Bonus Pupils	5.1	34.8	33.8	36.6	31.5
$/Bonus Pupil	494.80	862.36	948.75	1,170.80	1,252.54
SAC $/AE		6	7	9	8
SE $/AE		538	573	639	621
ARB		862	949	1,171	1,253
RIO BLANCO					
Meeker					
Total $	2,869.89	4,000.88	4,491.01	7,234,80	7,500.18
Bonus Pupils	5.8	4.7	4.8	7.1	6.7
$/Bonus Pupil	494.80	851.25	954.72	1,008.04	1,119.43
SAC $/AE		6	7	11	11
SE $/AE		272	298	360	370
ARB		1,198	1,350	1,471	1,609

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
RIO GRANDE					
Sargent					
Total $	17,664.65	25,137.50	31,632.08	31,224.78	43,625.34
Bonus Pupils	35.7	25.0	28.1	26.3	26.9
$/Bonus Pupil	494.80	1,005.50	1,148.67	1,174.50	1,621.76
SAC $/AE		61	76	75	109
SE $/AE		305	359	419	427
ARB		1,026	1,099	1,262	1,623
ROUTT					
Hayden					
Total $	21,029.35	20,277.30	15,561.46	5,337.97	
Bonus Pupils	42.5	25.7	15.4	6.9	
$/Bonus Pupil	494.80	789.00	1,037.07	765.31	
SAC $/AE		52	37	12	
SE $/AE		252	268	273	
ARB		1,109	1,450	1,570	
South Routt					
Total $	16,477.12	21,876.48	29,789.31	37,723.75	44,697.47
Bonus Pupils	33.3	27.1	35.9	31.9	40.1
$/Bonus Pupil	494.80	807.25	846.72	1,169.86	1,114.65
SAC $/AE		54	73	91	105
SE $/AE		258	257	309	379
ARB		1,108	1,275	1,768	1,892
SAGUACHE					
Mtn. Valley					
Total $	18,951.16	30,299.82	21,186.84	23,452.37	35,854.97
Bonus Pupils	38.3	32.7	21.6	21.5	30.4
$/Bonus Pupil	494.80	926.60	1,000.89	1,079.09	1,179.44
SAC $/AE		113	75	83	132
SE $/AE		425	494	590	636
ARB		927	1,010	1,104	1,179
Moffat					
Total $	16,081.26	20,668.70	17,197.81	21,847.84	23,229.11
Bonus Pupils	32.5	33.8	30.5	32.0	30.5
$/Bonus Pupil	494.80	611.50	575.37	675.41	761.61
SAC $/AE		255	211	268	299
SE $/AE		195	213	241	259
ARB		2,123	2,271	2,215	2,370

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
SAN JUAN					
Silverton					
Total $	20,435.58	43,216.00	41,253.39	45,569.82	59,234.39
Bonus Pupils	41.3	37.0	36.3	37.1	43.5
$/Bonus Pupil	494.80	1,168.00	1,159.65	1,215.10	1,361.71
SAC $/AE		255	253	302	403
SE $/AE		373	337	401	462
ARB		1,386	1,650	1,902	2,035
SAN MIGUEL					
Telluride					
Total $	22,563.26	35,647.50	39,183.13	26,512.24	27,367.55
Bonus Pupils	45.6	42.0	47.8	42.6	37.1
$/Bonus Pupil	494.80	848.75	836.46	615.67	737.67
SAC $/AE		165	181	115	118
SE $/AE		271	265	202	251
ARB		1,117	1,245	1,455	1,556
Norwood					
Total $	31,618.25	46,905.89	59,273.63	68,834.85	71,682.11
Bonus Pupils	63.9	53.1	60.7	62.7	60.4
$/Bonus Pupil	494.80	883.35	976.43	1,086.05	1,186.79
SAC $/AE		151	191	215	224
SE $/AE		493	568	649	697
ARB		883	997	1,109	1,187
SEDGWICK					
Julesburg					
Total $	7,867.45	17,652.38	32,542.31	33,775.10	36,664.00
Bonus Pupils	15.9	15.3	26.9	25.2	25.3
$/Bonus Pupil	494.80	1,153.75	1,234.44	1,325.88	1,449.17
SAC $/AE		40	76	79	90
SE $/AE		376	485	555	618
ARB		1,154	1,235	1,354	1,449
Platte Valley					
Total $	2,671.97	14,734.45	19,723.71	31,509.00	35,733.11
Bonus Pupils	5.4	15.7	20.3	29.7	25.1
$/Bonus Pupil	494.80	938.50	991.44	1,049.51	1,423.63
SAC $/AE		40	62	103	121
SE $/AE		300	330	375	405
ARB		1,086	1,162	1,274	1,548

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
TELLER					
Cripple Creek					
Total $	11,034.22	29,108.63	31,711.86	36,783.91	28,078.52
Bonus Pupils	22.3	27.3	31.9	41.1	30.8
$/Bonus Pupil	494.80	1,066.25	1,014.39	885.37	911.64
SAC $/AE		112	116	134	109
SE $/AE		341	338	316	310
ARB		1,253	1,341	1,461	1,563
WASHINGTON					
Arickaree					
Total $	20,287.14	29,466.15	31,690.61	32,326.73	37,848.33
Bonus Pupils	41.0	39.9	44.0	45.7	41.0
$/Bonus Pupil	494.80	732.50	734.94	699.77	923.13
SAC $/AE		133	155	158	191
SE $/AE		236	245	247	248
ARB		1,301	1,391	1,524	2,000
Otis					
Total $	17,367.77	32,107.35	48,164.48	56,030.68	54,161.08
Bonus Pupils	35.1	31.9	42.5	45.4	43.0
$/Bonus Pupil	494.80	1,006.50	1,156.41	1,220.90	1,259.56
SAC $/AE		133	194	225	233
SE $/AE		327	385	436	428
ARB		1,151	1,239	1,352	1,447
Lone Star					
Total $	11,281.63	23,191.66	27,091.13	27,141.88	35,979.61
Bonus Pupils	22.8	24.6	24.6	20.9	23.4
$/Bonus Pupil	494.80	942.75	1,123.74	1,284.70	1,537.59
SAC $/AE		459	536	540	675
SE $/AE		301	375	459	523
ARB		2,506	2,681	2,898	3,101
Woodlin					
Total $	22,860.14	26,091.00	26,039.82	27,568.19	28,943.46
Bonus Pupils	46.2	46.8	41.7	38.7	39.0
$/Bonus Pupil	494.80	557.50	637.20	704.70	742.14
SAC $/AE		149	149	165	181
SE $/AE		178	212	196	252
ARB		1,464	1,558	2,139	2,265

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
WELD					
Briggsdale					
Total $	17,664.66	43,039.53	46,546.04	53,108.48	50,250.35
Bonus Pupils	35.7	35.3	33.9	34.9	32.2
$/Bonus Pupil	494.80	1,219.25	1,400.76	1,505.39	1,560.57
SAC $/AE		456	492	561	551
SE $/AE		390	468	537	530
ARB		1,482	1,586	1,716	1,836
Prairie					
Total $	19,841.81	38,110.00	47,045.46	47,386.42	44,668.70
Bonus Pupils	40.1	41.2	41.6	43.5	38.7
$/Bonus Pupil	494.80	925.00	1,153.98	1,077.64	1,154.23
SAC $/AE		247	308	311	309
SE $/AE		296	385	385	397
ARB		1,399	1,497	1,633	1,747
Grover					
Total $	18,802.71	37,712.20	41,661.11	48,514.50	55,199.37
Bonus Pupils	38.0	38.6	38.6	38.3	36.7
$/Bonus Pupil	494.80	977.00	1,101.33	1,253.09	1,504.07
SAC $/AE		267	278	324	381
SE $/AE		312	384	447	511
ARB		1,392	1,489	1,554	1,663
YUMA					
West Yuma					
Total $	19,099.60	39,197.03	42,418.66	51,025.24	59,600.80
Bonus Pupils	38.6	36.9	35.8	37.4	40.6
$/Bonus Pupil	494.80	1,062.25	1,209.06	1,349.66	1,468.00
SAC $/AE		37	41	49	55
SE $/AE		339	376	448	499
ARB		1,113	1,191	1,436	1,536
East Yuma					
Total $	18,951.16	34,516.95	32,662.75	35,400.25	36,918.91
Bonus Pupils	38.3	40.3	36.2	35.7	38.4
$/Bonus Pupil	494.80	856.50	920.70	980.78	961.43
SAC $/AE		38	38	40	42
SE $/AE		274	307	350	327
ARB		984	1,062	1,168	1,250

County/S.D.	1973-74	1974-75	1975-76	1976-77	1977-78
STATE TOTALS					
(1) Number of Districts Receiving SAC Dollars	89	89	89	88	87
(2) Total Receipts	1,320,000.00	2,440,665.93	2,609,593.72	2,900,000.00	3,168,592.01
(3) Total Bonus Pupils	2,667.7	2,738.8	2,736.7	2,746.7	2,748.5
(4) Receipts/Bonus Pupils	494.80	891.14	953.55	1,055.81	1,152.82
(5) SAC $/AE		27.58	29.65	33.01	38.03
(6) SE $/AE		485.95	519.14	595.54	591.99
(7) ARB		1,012.70	1,100.01	1,260.02	1,394.73
(8) Number of Districts Receiving Greater SAC $/AE than SE $/AE		12	10	8	10
(9) SAC $/AE as a Percentage of ARB		2.72	2.70	2.62	2.73

APPENDIX J

SIMULATION OF THE "PUBLIC SCHOOL FINANCE ACT OF 1973" AS AMENDED
BY SB NO. 25 -- WITHOUT THE MINIMUM GUARANTEE

ASSUMPTIONS:

1979 -- Guarantee = $42.25; ARB Increase = $130.00; Minimum ARB = $1400.00
1980 -- Guarantee = $45.85; ARB Increase = $140.00; Minimum ARB = $1600.00
1981 -- Guarantee = $44.57; ARB Increase = $150.00; Minimum ARB = $1800.00
1982 -- Guarantee = $43.05; ARB Increase = $160.00; Minimum ARB = $1800.00

		ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ADAMS											
Mapleton											
1979	$ 99.642	5070.6	5348.3	$1713.21	40.55	$ 5.122	$ 4.040	$ .011	$ .000	18.63	23.62
1980	101.635	4833.5	5074.5	1887.67	41.17	5.395	4.184	.016	.000	20.03	25.82
1981	103.668	4607.5	4837.2	2037.67	45.72	5.117	4.740	.021	.000	21.43	23.14
1982	105.741	4392.1	4611.0	2197.67	51.05	4.735	5.398	.025	.000	22.93	20.12
Northglenn											
1979	201.328	18101.6	18101.6	1590.87	37.65	21.217	7.581	.000	.000	11.12	31.13
1980	223.473	18184.8	18184.8	1758.21	38.35	23.403	8.570	.000	.000	12.29	33.56
1981	248.054	18268.4	18268.4	1908.21	42.81	24.240	10.620	.000	.000	13.58	30.99
1982	275.340	18352.4	18352.4	2068.21	48.04	24.729	13.228	.000	.000	15.00	28.05
Commerce City											
1979	93.655	5715.2	5908.6	1695.95	40.14	6.261	3.759	.176	.000	15.85	26.40
1980	101.148	5544.7	5716.9	1955.91	42.66	6.867	4.315	.179	.000	17.69	28.16
1981	109.241	5379.3	5546.4	2105.91	47.25	6.519	5.162	.183	.000	19.70	24.87
1982	117.981	5218.8	5380.9	2265.91	52.63	5.983	6.210	.186	.000	21.93	21.12
Brighton											
1979	77.913	3895.9	3911.8	1728.00	40.90	3.573	3.187	.021	.000	19.92	22.33
1980	83.365	3880.1	3895.9	1895.44	41.34	3.938	3.446	.021	.000	21.40	24.45
1981	89.198	3864.4	3880.1	2045.44	45.89	3.843	4.094	.021	.000	22.99	21.58
1982	95.440	3848.8	3864.4	2205.44	51.23	3.633	4.889	.021	.000	24.70	18.35
Bennett											
1979	13.951	466.4	466.4	1649.51	39.04	.225	.545	.008	.003	29.91	12.34
1980	16.044	485.4	485.4	1789.51	39.03	.242	.626	.007	.004	33.05	12.80
1981	18.450	505.2	505.2	1939.51	43.52	.177	.803	.007	.004	36.52	8.05
1982	21.218	525.8	525.8	2099.51	48.77	.069	1.035	.007	.005	40.35	2.70
Strasburg											
1979	17.622	383.1	395.6	1730.63	38.85	.000	.685	.004	.000	44.55	.00
1980	18.000	376.2	383.1	1910.01	40.65	.000	.732	.004	.000	46.98	.00
1981	18.386	369.4	376.2	2060.01	42.15	.000	.775	.004	.000	48.87	.00
1982	18.780	362.7	369.4	2220.01	43.67	.000	.820	.004	.000	50.83	.00
Westminster											
1979	157.103	13211.2	13880.9	1625.12	38.46	16.515	6.043	.004	.000	11.32	30.93
1980	185.030	12573.8	13222.0	1829.65	39.91	16.808	7.384	.016	.000	13.99	31.86
1981	217.921	11967.2	12584.1	1979.65	44.42	15.233	9.679	.028	.000	17.32	27.25
1982	256.659	11389.9	11977.0	2139.65	48.70	12.870	12.756	.040	.000	21.43	21.62

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ALAMOSA												
Alamosa												
	1979	$ 36.347	2116.5	2207.9	$1476.99	34.96	$ 1.990	$ 1.271	$ .063	$ .000	16.46	25.79
	1980	38.527	2028.9	2117.8	1616.99	35.27	2.066	1.359	.065	.000	18.19	27.66
	1981	40.835	1944.9	2030.1	1800.00	40.39	2.005	1.649	.066	.000	20.12	24.45
	1982	43.287	1864.4	1946.1	1960.00	45.53	1.843	1.971	.068	.000	22.24	20.81
Sangre DeCristo												
	1979	5.170	272.9	272.9	1445.75	34.22	.218	.177	.010	.006	18.94	23.31
	1980	5.221	291.5	291.5	1600.00	34.90	.284	.182	.010	.007	17.91	27.94
	1981	5.273	311.4	311.4	1800.00	40.39	.348	.213	.009	.008	16.93	27.64
	1982	5.325	332.7	332.7	1960.00	45.53	.410	.242	.009	.009	16.01	27.04
ARAPAHOE												
Englewood												
	1979	107.861	3747.9	4015.4	1850.47	43.80	2.706	4.724	.071	.000	26.86	15.39
	1980	109.910	3498.2	3753.8	2056.94	44.86	2.791	4.931	.076	.000	29.28	16.57
	1981	111.998	3265.1	3503.7	2206.94	49.52	2.187	5.546	.081	.000	31.97	12.60
	1982	114.126	3047.5	3270.3	2366.94	54.98	1.466	6.275	.085	.000	34.90	8.15
Sheridan												
	1979	28.825	1737.9	1772.1	1756.65	41.58	1.914	1.198	.014	.000	16.27	25.98
	1980	30.843	1754.8	1754.8	1937.38	42.25	2.096	1.303	.014	.000	17.58	28.27
	1981	33.002	1771.9	1771.9	2087.38	46.83	2.153	1.546	.014	.000	18.63	25.94
	1982	35.312	1769.2	1789.2	2247.38	52.20	2.178	1.843	.013	.000	19.74	23.31
Cherry Creek												
	1979	419.060	17801.6	17801.6	1949.39	46.14	15.367	19.335	.000	.583	23.54	18.71
	1980	477.728	18971.6	18971.6	2089.39	45.57	17.869	21.770	.000	.685	25.18	20.67
	1981	544.609	20218.5	20218.5	2239.39	50.24	17.914	27.364	.000	.083	26.94	17.63
	1982	620.854	21547.4	21547.4	2399.39	55.73	17.097	34.603	.000	.939	28.81	14.24
Littleton												
	1979	263.346	16462.3	16668.8	1662.78	37.94	16.726	9.990	.000	.000	15.80	26.45
	1980	271.346	16281.6	16463.0	1778.57	38.79	18.755	10.526	.000	.000	16.48	29.37
	1981	279.589	16102.9	16282.3	1928.57	43.27	19.304	12.098	.000	.000	17.17	27.40
	1982	288.082	15926.2	16103.6	2088.57	48.51	19.657	13.976	.000	.000	17.89	25.16
Deer Trail												
	1979	17.837	125.2	135.1	2641.36	20.00	.000	.357	.003	.000	132.06	.00
	1980	18.194	120.9	125.2	2781.36	19.14	.000	.348	.004	.000	145.28	.00
	1981	18.558	116.7	120.9	2931.36	19.10	.000	.354	.004	.000	153.46	.00
	1982	18.929	112.6	116.7	3091.36	19.07	.000	.361	.004	.000	162.13	.00
Aurora												
	1979	292.522	20357.9	20357.9	1758.27	41.62	23.621	12.174	.000	.203	14.37	27.88
	1980	318.849	21016.9	21016.9	1915.31	41.77	26.934	13.319	.000	.237	15.17	30.68
	1981	347.545	21697.2	21697.2	2065.31	46.34	28.707	16.105	.000	.273	16.02	28.55
	1982	378.824	22399.5	22399.5	2225.31	51.69	30.264	19.582	.000	.314	16.91	26.14
Byers												
	1979	10.778	328.3	339.4	1747.15	41.35	.147	.446	.003	.000	31.76	10.49
	1980	11.101	317.6	328.4	1887.15	41.16	.163	.457	.003	.000	33.80	12.05
	1981	11.433	307.2	317.7	2037.15	45.71	.125	.523	.004	.000	35.99	8.58
	1982	11.776	297.1	307.3	2197.15	51.04	.074	.601	.004	.000	38.32	4.73

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ARCHULETA												
Archuleta												
	1979	$ 27.329	894.3	894.3	$1400.00	33.14	$ .346	$ .906	$ .006	$ .000	30.56	11.69
	1980	28.000	919.5	919.5	1600.00	34.90	.494	.977	.006	.000	30.45	15.40
	1981	28.688	945.4	945.4	1800.00	40.39	.543	1.159	.005	.000	30.34	14.23
	1982	29.392	972.0	972.0	1960.00	45.53	.567	1.338	.005	.000	30.24	12.81
BACA												
Walsh												
	1979	12.487	396.7	474.0	1531.84	36.26	.273	.453	.008	.000	26.34	15.91
	1980	12.500	332.0	400.9	1775.41	38.72	.228	.484	.010	.000	31.18	14.67
	1981	12.513	277.9	335.5	1925.41	43.20	.105	.541	.011	.000	37.29	7.28
	1982	12.585	232.6	280.8	2085.41	46.76	.000	.586	.012	.000	44.60	.00
Campo												
	1979	2.907	122.4	134.0	1508.28	35.70	.098	.104	.003	.000	21.69	20.56
	1980	2.920	111.8	122.7	1648.28	35.95	.097	.105	.003	.000	23.79	22.06
	1981	2.933	102.1	112.1	1800.00	40.39	.083	.118	.004	.000	26.17	18.40
	1982	2.946	93.2	102.4	1960.00	45.53	.067	.134	.004	.000	28.78	14.27
BENT												
Las Animas												
	1979	12.597	971.2	990.3	1470.72	34.81	1.018	.438	.041	.000	12.72	29.53
	1980	12.800	963.4	971.2	1653.00	36.05	1.144	.461	.042	.000	13.18	32.67
	1981	13.007	955.7	963.4	1803.00	40.45	1.211	.526	.042	.000	13.50	31.07
	1982	13.217	948.1	955.7	1963.00	45.60	1.273	.603	.042	.000	13.83	29.22
McClave												
	1979	8.478	203.3	204.0	1735.57	41.08	.006	.348	.005	.000	41.56	.69
	1980	8.550	202.6	203.3	1875.57	40.91	.032	.350	.005	.000	42.06	3.79
	1981	8.623	201.9	202.6	2025.57	45.45	.018	.392	.005	.000	42.56	2.01
	1982	8.697	201.2	201.9	2185.57	50.74	.000	.441	.005	.000	43.07	.00
BOULDER												
St. Vrain Valley												
	1979	260.550	13851.6	13851.6	1559.94	36.92	11.988	9.620	.000	.000	18.81	23.44
	1980	300.000	13908.1	13908.1	1699.94	37.08	12.520	11.123	.000	.000	21.57	24.28
	1981	345.423	13964.8	13964.8	1849.94	41.51	11.497	14.337	.000	.000	24.74	19.83
	1982	397.724	14021.7	14021.7	2009.94	46.69	9.614	18.569	.000	.000	28.36	14.69
Boulder Valley												
	1979	483.836	20756.3	21443.4	1768.31	41.85	17.668	20.250	.000	.000	22.56	19.69
	1980	495.000	20091.2	20763.6	1925.47	41.99	19.192	20.788	.000	.000	23.84	22.01
	1981	506.421	19447.4	20098.3	2075.47	46.47	18.131	23.582	.000	.000	25.20	19.37
	1982	518.106	18824.2	19454.3	2235.47	51.93	16.586	26.904	.000	.000	26.63	16.42
CHAFFEE												
Buena Vista												
	1979	19.538	1142.3	1142.3	1400.00	33.14	.952	.647	.000	.008	17.10	25.15
	1980	20.000	1191.5	1191.5	1600.00	34.90	1.208	.698	.000	.010	16.79	29.06
	1981	20.473	1242.8	1242.8	1800.00	40.39	1.410	.827	.000	.011	16.47	28.10
	1982	20.957	1296.3	1296.3	1960.00	45.53	1.587	.954	.000	.013	16.17	26.88
Salida												
	1979	27.166	1381.5	1403.1	1400.00	33.14	1.064	.900	.011	.000	19.36	22.89
	1980	28.000	1372.0	1381.5	1600.00	34.90	1.233	.977	.012	.000	20.27	25.58
	1981	28.857	1362.6	1372.0	1800.00	40.39	1.304	1.166	.012	.000	21.03	23.54
	1982	29.745	1353.3	1362.6	1960.00	45.53	1.316	1.354	.012	.000	21.83	21.22

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CHEYENNE											
Kit Carson											
1979	$ 7.797	113.7	116.6	$3050.00	45.61	$ .000	$ .356	$ .005	$ .000	66.87	.00
1980	7.900	110.9	113.7	3190.00	45.92	.000	.363	.005	.000	69.46	.00
1981	8.004	108.2	110.9	3340.00	46.29	.000	.371	.005	.000	72.15	.00
1982	8.109	105.6	108.2	3500.00	46.71	.000	.379	.005	.000	74.93	.00
Cheyenne Wells											
1979	12.639	260.1	269.3	1819.31	38.77	.000	.490	.005	.000	46.93	.00
1980	12.800	256.9	260.1	1959.31	39.81	.000	.510	.005	.000	49.21	.00
1981	12.963	253.7	256.9	2109.31	41.80	.000	.542	.006	.000	50.46	.00
1982	13.129	250.5	253.7	2269.31	43.85	.000	.576	.006	.000	51.75	.00
Arapahoe											
1979	4.309	60.1	69.8	2954.65	47.86	.000	.206	.002	.000	61.73	.00
1980	4.400	51.7	60.5	3206.40	44.11	.000	.194	.002	.000	72.69	.00
1981	4.493	44.5	52.1	3356.40	38.92	.000	.175	.003	.000	86.24	.00
1982	4.589	38.3	44.8	3516.40	34.36	.000	.158	.003	.000	102.34	.00
CLEAR CREEK											
Clear Creek											
1979	61.239	1233.5	1233.5	1770.87	35.67	.000	2.184	.000	.033	49.65	.00
1980	64.100	1319.6	1319.6	1977.71	40.71	.000	2.610	.000	.039	48.58	.00
1981	67.095	1411.7	1411.7	2127.71	44.77	.000	3.004	.000	.045	47.53	.00
1982	70.230	1510.2	1510.2	2287.71	49.19	.000	3.455	.000	.051	46.50	.00
CONEJOS											
North Conejos											
1979	7.692	1132.3	1184.1	1400.00	33.14	1.403	.255	.058	.000	6.50	35.75
1980	7.700	1082.8	1133.1	1600.00	34.90	1.544	.269	.059	.000	6.80	39.05
1981	7.708	1035.5	1083.5	1800.00	40.39	1.639	.311	.060	.000	7.11	37.46
1982	7.716	990.3	1036.2	1960.00	45.53	1.680	.351	.061	.000	7.45	35.60
Sanford											
1979	2.604	323.5	328.8	1400.00	33.14	.374	.086	.016	.000	7.92	34.33
1980	2.610	323.5	323.5	1600.00	34.90	.427	.091	.016	.000	8.07	37.78
1981	2.616	323.5	323.5	1800.00	40.39	.477	.106	.016	.000	8.09	36.48
1982	2.623	323.5	323.5	1960.00	45.53	.515	.119	.016	.000	8.11	34.94
South Conejos											
1979	4.610	706.1	750.0	1400.00	33.14	.897	.153	.073	.000	6.15	36.10
1980	4.625	664.8	707.0	1600.00	34.90	.970	.161	.073	.000	6.54	39.31
1981	4.640	625.9	665.6	1800.00	40.39	1.011	.187	.074	.000	6.97	37.60
1982	4.655	589.3	626.7	1960.00	45.53	1.016	.212	.075	.000	7.43	35.62
COSTILLA											
Centennial											
1979	12.169	569.4	617.8	1400.00	33.14	.462	.403	.043	.000	19.70	22.55
1980	12.500	524.8	570.7	1600.00	34.90	.477	.436	.044	.000	21.90	23.95
1981	12.840	483.7	526.0	1800.00	40.39	.428	.519	.045	.000	24.41	20.16
1982	13.190	445.8	484.8	1960.00	45.53	.350	.601	.045	.000	27.21	15.84
Sierra Grande											
1979	15.552	270.2	281.3	1680.07	30.39	.000	.473	.009	.000	55.29	.00
1980	16.200	259.5	270.3	1820.07	30.37	.000	.492	.009	.000	59.93	.00
1981	16.875	249.2	259.6	1970.07	30.31	.000	.511	.009	.000	65.00	.00
1982	17.578	239.3	249.3	2130.07	30.21	.000	.531	.009	.000	70.50	.00

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CROWLEY												
Crowley												
	1979	$ 10.259	508.0	550.1	$1403.67	33.22	$ .431	$ .341	$ .021	$ .000	18.65	23.60
	1980	10.515	476.3	508.7	1600.00	34.90	.447	.367	.022	.000	20.67	25.18
	1981	10.777	446.6	477.0	1800.00	40.39	.423	.435	.022	.000	22.60	21.97
	1982	11.046	418.8	447.2	1960.00	45.53	.374	.503	.023	.000	24.70	18.35
CUSTER												
Consolidated 1												
	1979	11.776	259.7	259.7	1624.12	35.82	.000	.422	.003	.014	45.34	.00
	1980	12.070	292.1	292.1	1764.12	38.48	.051	.464	.002	.017	41.32	4.53
	1981	12.371	328.5	328.5	1914.12	42.95	.097	.531	.001	.021	37.66	6.91
	1982	12.680	369.4	369.4	2074.12	48.18	.155	.611	.001	.026	34.32	8.73
DELTA												
Delta	1979	70.889	3905.6	3949.9	1400.00	33.14	3.181	2.349	.103	.000	17.95	24.30
	1980	78.000	3887.1	3905.6	1600.00	34.90	3.527	2.722	.104	.000	19.97	25.88
	1981	85.824	3868.7	3887.1	1800.00	40.39	3.531	3.466	.104	.000	22.08	22.49
	1982	94.433	3850.4	3868.7	1960.00	45.53	3.283	4.299	.105	.000	24.41	18.64
DENVER												
Denver	1979	2099.145	62835.4	65460.4	2098.79	46.21	40.387	97.001	2.816	.000	32.07	13.35
	1980	2132.900	60315.7	62870.5	2313.43	46.94	45.336	100.110	2.865	.000	33.93	15.36
	1981	2167.198	57897.1	60349.4	2463.43	51.41	37.240	111.426	2.912	.000	35.91	12.00
	1982	2202.049	55575.5	57929.4	2623.43	56.69	27.145	124.829	2.958	.000	38.01	8.27
DOLORES												
Dolores	1979	8.106	359.5	401.1	1510.09	35.74	.316	.290	.000	.000	20.21	22.04
	1980	8.106	322.2	360.9	1650.09	35.99	.304	.292	.000	.000	22.46	23.39
	1981	8.106	288.8	323.5	1800.09	40.39	.255	.327	.000	.000	25.06	19.51
	1982	8.106	258.9	290.0	1960.09	45.53	.199	.369	.000	.000	27.95	15.10
DOUGLAS												
Douglas												
	1979	105.372	5714.5	5714.5	1563.93	37.02	5.037	3.900	.000	.217	18.44	23.81
	1980	113.900	6266.3	6266.3	1703.93	37.16	6.444	4.233	.000	.259	18.18	27.67
	1981	123.119	6871.4	6871.4	1853.93	41.60	7.618	5.121	.000	.309	17.92	26.65
	1982	133.084	7534.9	7534.9	2013.93	46.78	8.949	6.226	.000	.368	17.66	25.39
EAGLE												
Eagle												
	1979	110.303	1727.0	1727.0	2281.82	35.73	.000	3.941	.005	.012	63.87	.00
	1980	115.000	1792.3	1792.3	2421.82	37.74	.000	4.341	.003	.013	64.16	.00
	1981	119.897	1860.1	1860.1	2571.82	39.90	.000	4.784	.002	.014	64.46	.00
	1982	125.003	1930.5	1930.5	2731.82	42.19	.000	5.274	.001	.016	64.75	.00
ELBERT												
Elizabeth												
	1979	10.221	753.8	753.8	1554.73	36.80	.796	.376	.000	.040	13.56	28.69
	1980	11.242	848.7	848.7	1694.73	36.96	1.023	.416	.000	.049	13.25	32.60
	1981	12.365	955.5	955.5	1844.73	41.39	1.251	.512	.000	.060	12.94	31.63
	1982	13.601	1075.7	1075.7	2004.73	46.57	1.523	.633	.000	.073	12.64	30.41

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA												
Pritchett												
	1979	$ 3.884	85.0	97.1	$1930.19	45.68	$ .010	$ .177	$ .002	$ .000	39.99	2.26
	1980	3.900	76.8	85.3	2070.19	45.15	.000	.176	.003	.000	45.72	.13
	1981	3.916	69.4	77.1	2220.19	43.69	.000	.171	.003	.000	50.81	.00
	1982	3.932	62.7	69.6	2380.19	42.15	.000	.166	.003	.000	56.47	.00
Springfield												
	1979	10.879	493.2	516.6	1518.21	35.93	.393	.391	.007	.000	21.06	21.19
	1980	10.900	470.9	493.6	1658.21	36.17	.424	.394	.007	.000	22.08	23.77
	1981	10.921	449.6	471.2	1808.21	40.57	.409	.443	.008	.000	23.18	21.39
	1982	10.943	429.3	449.9	1968.21	45.72	.385	.500	.008	.000	24.32	18.73
Vilas												
	1979	5.509	89.0	92.7	2276.75	38.31	.000	.211	.002	.000	59.43	.00
	1980	5.525	85.4	89.0	2416.75	38.94	.000	.215	.002	.000	62.06	.00
	1981	5.541	81.9	85.4	2566.75	39.57	.000	.219	.002	.000	64.86	.00
	1982	5.557	78.5	81.9	2726.75	40.21	.000	.223	.002	.000	67.81	.00
ELBERT												
Kiowa												
	1979	6.303	168.3	168.3	1967.42	46.57	.038	.293	.000	.003	37.45	4.80
	1980	7.563	177.5	177.5	2107.42	45.96	.026	.348	.000	.003	42.61	3.24
	1981	9.075	187.2	187.2	2257.42	46.56	.000	.423	.000	.004	48.48	.00
	1982	10.890	197.4	197.4	2417.42	43.83	.000	.477	.000	.004	55.16	.00
Big Sandy												
	1979	5.615	262.2	267.5	1534.45	36.32	.207	.204	.003	.000	20.99	21.26
	1980	5.615	267.2	267.2	1674.45	36.52	.242	.205	.003	.000	21.01	24.84
	1981	5.615	272.3	272.3	1824.45	40.93	.267	.230	.003	.000	20.62	23.95
	1982	5.615	277.5	277.5	1984.45	46.10	.292	.259	.003	.000	20.23	22.82
Elbert												
	1979	2.125	161.1	161.1	1520.49	35.99	.168	.076	.000	.006	13.19	29.06
	1980	2.150	176.7	176.7	1660.49	36.22	.216	.078	.000	.007	12.17	33.68
	1981	2.175	193.8	193.8	1810.49	40.62	.263	.088	.000	.009	11.22	33.35
	1982	2.200	212.6	212.6	1970.49	45.77	.318	.101	.000	.010	10.35	32.70
Agate												
	1979	4.914	41.2	43.1	2914.99	25.57	.000	.126	.001	.000	114.01	.00
	1980	4.938	41.4	41.4	3520.96	29.52	.000	.146	.001	.000	119.28	.00
	1981	4.962	41.6	41.6	3670.96	30.77	.000	.153	.001	.000	119.29	.00
	1982	4.987	41.8	41.8	3830.96	32.11	.000	.160	.001	.000	119.31	.00
EL PASO												
Calhan												
	1979	3.932	286.0	288.0	1515.79	35.88	.295	.141	.003	.000	13.65	28.60
	1980	3.950	284.0	286.0	1655.79	36.11	.331	.143	.003	.000	13.81	32.04
	1981	3.968	282.0	284.0	1805.79	40.52	.352	.161	.003	.000	13.97	30.60
	1982	3.987	280.0	282.0	1965.79	45.66	.372	.182	.003	.000	14.14	28.91
Harrison												
	1979	82.419	6615.6	6615.6	1422.32	33.66	6.635	2.775	.009	.000	12.46	29.79
	1980	86.000	6797.1	6797.1	1600.00	34.90	7.874	3.001	.005	.000	12.65	33.20
	1981	89.736	6983.6	6983.6	1800.00	40.39	8.946	3.624	.002	.000	12.85	31.72
	1982	93.635	7175.2	7175.2	1960.00	45.53	9.800	4.263	.000	.000	13.05	30.00

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO												
Widefield												
	1979	$ 53.898	6820.2	6896.6	$1400.00	33.14	$ 7.869	$ 1.786	$ .040	$ .000	7.82	34.43
	1980	56.500	6758.7	6820.4	1600.00	34.90	8.941	1.972	.042	.000	8.28	37.57
	1981	59.228	6697.8	6758.9	1800.00	40.39	9.774	2.392	.043	.000	8.76	35.81
	1982	62.087	6637.4	6698.0	1960.00	45.53	10.301	2.827	.044	.000	9.27	33.78
Fountain												
	1979	15.951	3059.3	3147.4	1400.00	33.14	3.878	.529	.009	.000	5.07	37.18
	1980	17.490	2973.7	3060.1	1600.00	34.90	4.286	.610	.011	.000	5.72	40.13
	1981	19.177	2890.5	2974.5	1800.00	40.39	4.580	.774	.013	.000	6.45	38.12
	1982	21.027	2809.6	2891.3	1960.00	45.53	4.710	.957	.014	.000	7.27	35.78
Colorado Springs												
	1979	566.723	30666.0	31580.2	1520.02	35.98	27.614	20.389	.211	.000	17.95	24.30
	1980	596.111	29778.3	30674.8	1660.02	36.21	29.338	21.582	.228	.000	19.43	26.42
	1981	627.023	28916.3	29786.9	1810.02	40.61	28.451	25.464	.244	.000	21.05	23.52
	1982	659.537	28079.3	28924.6	1970.02	45.76	26.801	30.181	.261	.000	22.80	20.25
Cheyenne Mountain												
	1979	59.490	1901.2	1901.2	2136.31	50.56	1.054	3.008	.000	.041	31.29	10.96
	1980	63.230	2008.3	2008.3	2276.31	49.65	1.432	3.139	.000	.046	31.48	14.37
	1981	67.205	2121.4	2121.4	2426.31	54.44	1.489	3.659	.000	.051	31.68	12.89
	1982	71.430	2240.9	2240.9	2586.31	60.08	1.504	4.291	.000	.058	31.88	11.17
Manitou Springs												
	1979	20.221	1093.4	1093.4	1505.13	35.62	.925	.720	.003	.000	18.49	23.76
	1980	21.060	1110.7	1110.7	1645.13	35.88	1.072	.756	.002	.000	18.96	26.89
	1981	21.934	1128.3	1128.3	1800.00	40.39	1.145	.886	.002	.000	19.44	25.13
	1982	22.845	1146.2	1146.2	1960.00	45.53	1.206	1.040	.002	.000	19.93	23.12
Academy												
	1979	61.162	4641.2	4641.2	1400.00	33.14	4.471	2.027	.000	.067	13.18	29.07
	1980	67.210	4906.9	4906.9	1600.00	34.90	5.506	2.345	.000	.081	13.70	32.15
	1981	73.856	5187.8	5187.8	1800.00	40.39	6.355	2.983	.000	.096	14.24	30.33
	1982	81.158	5484.8	5484.8	1960.00	45.53	7.055	3.695	.000	.111	14.80	28.25
Ellicott												
	1979	4.562	371.0	371.0	1430.00	33.85	.376	.154	.001	.007	12.30	29.95
	1980	4.925	394.6	394.6	1600.00	34.90	.459	.172	.001	.008	12.48	33.37
	1981	5.317	419.7	419.7	1800.00	40.39	.541	.215	.000	.010	12.67	31.90
	1982	5.741	446.4	446.4	1960.00	45.53	.614	.261	.000	.011	12.86	30.19
Peyton												
	1979	2.868	201.6	201.6	1748.20	41.38	.234	.119	.001	.000	14.23	28.02
	1980	2.900	205.5	205.5	1960.45	42.76	.279	.124	.001	.000	14.11	31.74
	1981	2.932	209.5	209.5	2110.45	47.35	.303	.139	.000	.000	14.00	30.57
	1982	2.964	213.6	213.6	2270.45	52.74	.329	.156	.000	.000	13.88	29.17
Hanover												
	1979	4.277	61.4	61.4	2195.40	31.51	.000	.135	.000	.001	69.66	.00
	1980	4.278	64.9	64.9	2335.40	35.43	.000	.152	.000	.002	65.92	.00
	1981	4.279	68.6	68.6	2485.40	39.85	.000	.170	.000	.002	62.37	.00
	1982	4.279	72.5	72.5	2645.40	44.82	.000	.192	.000	.002	59.02	.00

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO												
Lewis-Palmer												
	1979	$ 23.748	1165.0	1165.0	$1581.76	37.44	$ .954	$ .889	$ .000	$ .041	20.38	21.87
	1980	25.360	1270.3	1270.3	1721.76	37.55	1.235	.952	.000	.048	19.96	25.89
	1981	27.081	1385.1	1385.1	1871.76	42.00	1.455	1.137	.000	.057	19.55	25.02
	1982	28.919	1510.3	1510.3	2031.76	47.20	1.704	1.365	.000	.068	19.15	23.90
Falcon												
	1979	15.279	1167.2	1167.2	1558.28	36.88	1.255	.564	.000	.049	13.09	29.16
	1980	17.325	1288.6	1288.6	1698.28	37.04	1.547	.642	.000	.059	13.44	32.41
	1981	19.645	1422.6	1422.6	1848.28	41.47	1.815	.815	.000	.070	13.81	30.76
	1982	22.277	1570.5	1570.5	2008.28	46.65	2.115	1.039	.000	.085	14.18	28.87
Edison												
	1979	1.811	24.3	28.6	2879.73	45.47	.000	.082	.001	.000	63.33	.00
	1980	1.812	20.6	24.5	3019.73	40.83	.000	.074	.001	.000	73.96	.00
	1981	1.813	17.5	20.8	3169.73	36.37	.000	.066	.001	.000	87.16	.00
	1982	1.814	14.9	17.7	3329.73	32.41	.000	.059	.001	.000	102.73	.00
Miami-Yoder												
	1979	3.634	129.7	138.9	1774.99	42.01	.094	.153	.000	.000	26.17	16.08
	1980	3.785	125.4	129.7	1914.99	41.77	.090	.158	.000	.000	29.18	16.67
	1981	3.942	121.2	125.4	2064.99	46.33	.076	.183	.001	.000	31.43	13.14
	1982	4.106	117.1	121.2	2224.99	51.68	.058	.212	.001	.000	33.87	9.18
FREMONT												
Canon City												
	1979	44.151	3291.5	3291.5	1413.48	33.46	3.175	1.477	.028	.000	13.41	28.84
	1980	45.152	3320.9	3320.9	1600.00	34.90	3.738	1.576	.028	.000	13.60	32.25
	1981	46.175	3350.6	3350.6	1800.00	40.39	4.166	1.865	.027	.000	13.78	30.79
	1982	47.222	3380.6	3380.6	1960.00	45.53	4.476	2.150	.026	.000	13.97	29.08
Florence												
	1979	27.992	1513.5	1550.8	1400.00	33.14	1.244	.928	.024	.000	18.05	24.20
	1980	28.112	1487.4	1513.7	1600.00	34.90	1.441	.981	.025	.000	18.57	27.28
	1981	28.232	1461.8	1487.6	1800.00	40.39	1.537	1.140	.025	.000	18.98	25.59
	1982	28.353	1436.6	1461.9	1960.00	45.53	1.575	1.291	.026	.000	19.39	23.66
Cotopaxi												
	1979	7.356	185.3	185.3	2097.97	49.66	.024	.365	.000	.015	39.70	2.55
	1980	7.425	210.7	210.7	2237.97	48.81	.109	.362	.000	.018	35.24	10.61
	1981	7.495	239.6	239.6	2387.97	53.58	.171	.402	.000	.022	31.28	13.29
	1982	7.566	272.5	272.5	2547.97	59.19	.246	.448	.000	.026	27.77	15.28
GARFIELD												
Roaring Fork												
	1979	71.730	3022.9	3022.9	1400.00	33.14	1.855	2.377	.000	.000	23.73	18.52
	1980	74.229	3025.2	3025.2	1600.00	34.90	2.250	2.590	.000	.000	24.54	21.31
	1981	76.815	3027.5	3027.5	1800.00	40.39	2.347	3.102	.000	.000	25.37	19.20
	1982	79.492	3029.8	3029.8	1960.00	45.53	2.319	3.619	.000	.000	26.24	16.81
Garfield												
	1979	21.168	1600.6	1600.6	1562.29	36.98	1.718	.783	.009	.056	13.22	29.03
	1980	21.897	1746.5	1746.5	1702.29	37.13	2.160	.813	.006	.067	12.54	33.31
	1981	22.651	1905.7	1905.7	1852.29	41.56	2.589	.941	.003	.079	11.89	32.68
	1982	23.431	2079.4	2079.4	2012.29	46.74	3.089	1.095	.000	.094	11.27	31.78

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GARFIELD											
Grand Valley											
1979	$ 3.967	158.9	158.9	$2211.16	52.34	$ .144	$ .208	$ .001	$ .003	24.96	17.29
1980	3.967	167.8	167.8	2351.16	51.28	.191	.203	.001	.004	23.64	22.21
1981	3.967	177.2	177.2	2501.16	56.12	.221	.223	.001	.004	22.39	22.18
1982	3.967	187.1	187.1	2661.16	61.82	.253	.245	.001	.005	21.20	21.85
GILPIN											
Gilpin County											
1979	7.416	222.8	222.8	2525.18	59.77	.119	.443	.000	.011	33.28	8.97
1980	7.447	241.2	241.2	2665.18	58.13	.210	.443	.000	.012	30.87	14.98
1981	7.478	261.1	261.1	2815.18	63.16	.263	.472	.000	.014	28.64	15.93
1982	7.510	282.6	282.6	2975.18	69.11	.322	.519	.000	.016	26.57	16.48
GRAND											
West Grand											
1979	52.137	435.0	435.0	1928.54	16.09	.000	.839	.000	.000	119.85	.00
1980	53.000	446.5	446.5	2068.54	17.43	.000	.924	.000	.000	118.70	.00
1981	53.878	458.3	458.3	2218.54	18.87	.000	1.017	.000	.000	117.56	.00
1982	54.770	470.4	470.4	2378.54	20.43	.000	1.119	.000	.000	116.43	.00
East Grand											
1979	47.607	858.5	858.5	1901.70	34.29	.000	1.633	.002	.000	55.45	.00
1980	50.000	883.5	883.5	2082.51	36.80	.000	1.840	.002	.000	56.59	.00
1981	52.513	909.2	909.2	2232.51	38.65	.000	2.030	.001	.000	57.76	.00
1982	55.152	935.6	935.6	2392.51	40.59	.000	2.239	.001	.000	58.95	.00
GUNNISON											
Gunnison Watershed											
1979	29.544	1319.4	1319.4	1544.29	36.55	.958	1.080	.003	.000	22.39	19.86
1980	31.044	1347.4	1347.4	1684.29	36.73	1.129	1.140	.003	.000	23.04	22.81
1981	32.620	1376.0	1376.0	1834.29	41.16	1.182	1.342	.002	.000	23.71	20.86
1982	34.275	1405.2	1405.2	1994.29	46.32	1.215	1.588	.002	.000	24.39	18.66
HINSDALE											
Hinsdale											
1979	6.090	70.8	72.7	1400.00	16.71	.000	.102	.000	.000	83.77	.00
1980	6.290	68.9	70.8	1600.00	18.01	.000	.113	.000	.000	88.84	.00
1981	6.497	67.1	68.9	1800.00	19.10	.000	.124	.000	.000	94.24	.00
1982	6.710	65.3	67.1	1960.00	19.60	.000	.132	.000	.000	99.98	.00
HUERFANO											
Huerfano											
1979	11.015	1000.9	1050.8	1503.87	35.59	1.188	.392	.064	.000	10.48	31.77
1980	11.015	953.4	1001.7	1669.36	36.41	1.271	.401	.065	.000	11.00	34.85
1981	11.015	908.2	954.2	1819.36	40.82	1.286	.450	.066	.000	11.54	33.03
1982	11.015	865.1	908.9	1979.36	45.98	1.293	.506	.066	.000	12.12	30.93
La Veta											
1979	4.418	176.0	186.3	1499.88	35.50	.123	.157	.005	.000	23.71	18.54
1980	4.418	166.6	176.2	1768.98	38.58	.141	.170	.005	.000	25.08	20.77
1981	4.418	157.7	166.8	1918.98	43.06	.130	.190	.005	.000	26.49	18.08
1982	4.418	149.3	157.9	2078.98	48.29	.115	.213	.005	.000	27.99	15.06

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
JACKSON												
North Park												
	1979	$ 16.520	394.2	450.1	$1544.81	36.56	$ .091	$ .604	$ .000	$ .000	36.70	5.55
	1980	16.595	345.2	396.5	1684.81	36.75	.058	.610	.000	.000	41.85	4.00
	1981	16.670	302.3	347.2	1834.81	38.22	.000	.637	.000	.000	48.01	.00
	1982	16.716	264.7	304.1	1994.81	36.22	.000	.607	.001	.000	55.07	.00
JEFFERSON												
Jefferson												
	1979	1449.845	75970.8	75970.8	1730.28	40.95	72.075	59.376	.000	.000	19.08	23.17
	1980	1565.832	76023.0	76023.0	1870.28	40.79	78.312	63.872	.000	.000	20.60	25.25
	1981	1691.098	76075.2	76075.2	2020.28	45.33	77.039	76.655	.000	.000	22.23	22.34
	1982	1826.385	76127.4	76127.4	2180.28	50.65	73.481	92.498	.000	.000	23.99	19.06
KIOWA												
Eads												
	1979	11.503	302.5	308.0	1695.26	40.12	.061	.462	.000	.000	37.34	4.91
	1980	11.513	299.8	302.5	1835.26	40.03	.094	.461	.000	.000	38.06	7.79
	1981	11.523	297.1	299.8	1985.26	44.54	.082	.513	.000	.000	38.44	6.13
	1982	11.534	294.4	297.1	2145.26	49.83	.063	.575	.000	.000	38.82	4.23
Plainview												
	1979	8.130	97.5	101.0	2224.39	27.62	.000	.225	.000	.000	80.52	.00
	1980	8.172	95.5	97.5	2364.39	28.21	.000	.312	.001	.000	83.82	.00
	1981	8.214	93.5	95.5	2514.39	29.23	.000	.240	.001	.000	86.01	.00
	1982	8.256	9.51	93.5	2674.39	30.29	.000	.250	.001	.000	88.29	.00
KIT CARSON												
Flagler												
	1979	4.869	174.3	181.6	1702.07	40.29	.113	.196	.004	.000	26.81	15.44
	1980	5.015	167.3	174.4	1842.07	40.18	.120	.201	.004	.000	28.76	17.09
	1981	5.165	160.6	167.4	1992.07	44.70	.103	.231	.004	.000	30.85	13.72
	1982	5.320	154.2	160.7	2152.07	49.99	.080	.266	.005	.000	33111	9.94
Seibert												
	1979	3.162	82.5	94.0	1908.07	45.16	.037	.143	.002	.000	33.64	8.61
	1980	3.256	72.4	83.0	2048.07	44.67	.024	.145	.003	.000	39.24	6.61
	1981	3.353	63.5	72.8	2198.07	47.72	.000	.160	.003	.000	46.06	.00
	1982	3.153	55.7	63.9	2358.07	43.62	.000	.151	.003	.000	54.06	.00
Vona												
	1979	2.536	46.1	49.5	2390.25	46.69	.000	.118	.002	.000	51.19	.00
	1980	2.611	43.4	46.2	2530.25	44.74	.000	.117	.002	.000	56.56	.00
	1981	2.688	40.9	43.5	2680.25	43.33	.000	.116	.002	.000	61.85	.00
	1982	2.768	38.5	40.9	2840.25	42.01	.000	.116	.002	.000	67.60	.00
Stratton												
	1979	6.118	251.6	260.6	1606.04	38.01	.186	.233	.000	.000	23.48	18.77
	1980	6.301	254.7	254.7	1887.32	41.16	.221	.259	.000	.000	24.74	21.11
	1981	6.489	257.8	257.8	2037.32	45.71	.229	.297	.000	.000	25.17	19.40
	1982	6.683	260.9	260.9	2197.32	51.04	.232	.341	.000	.000	25.61	17.44
Bethune												
	1979	3.220	116.9	123.6	1743.21	41.26	.083	.133	.001	.000	26.05	16.20
	1980	3.317	110.6	117.0	1883.21	41.07	.084	.136	.001	.000	28.34	17.51
	1981	3.417	104.6	110.7	2033.21	45.62	.069	.156	.001	.000	30.86	13.71
	1982	3.519	98.9	104.7	2193.21	50.95	.050	.179	.001	.000	33.61	9.44

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON												
Burlington												
	1979	$ 27.934	969.8	1006.2	$1450.30	34.33	$ .500	$ .959	$ .009	$ .000	27.76	14.49
	1980	28.772	938.5	970.1	1600.00	34.90	.548	1.004	.010	.000	29.66	16.19
	1981	29.635	908.2	938.8	1800.00	40.39	.493	1.197	.011	.000	31.57	13.00
	1982	30.524	878.9	908.5	1960.00	45.53	.391	1.390	.011	.000	33.60	9.45
LAKE												
Lake County												
	1979	109.206	1854.9	1944.5	1858.39	33.09	.000	3.614	.005	.000	56.16	.00
	1980	122.000	1773.7	1856.1	2133.34	32.46	.000	3.960	.006	.000	65.73	.00
	1981	133.293	1696.1	1774.9	2283.34	29.73	.000	4.053	.008	.000	76.79	.00
	1982	152.261	1621.9	1697.2	2443.34	27.24	.000	4.147	.009	.000	89.71	.00
LA PLATA												
Durango												
	1979	82.607	3521.5	3523.1	1491.65	35.31	2.339	2.916	.046	.000	23.45	18.80
	1980	91.006	3533.8	3533.8	1631.65	35.59	2.527	3.239	.046	.000	25.75	20.10
	1981	100.259	3546.1	3546.1	1800.00	40.39	2.334	4.049	.046	.000	28.27	16.30
	1982	110.453	3558.4	3558.4	1960.00	45.53	1.946	5.029	.046	.000	31.04	12.01
Bayfield												
	1979	13.261	517.9	534.4	1400.00	33.14	.309	.439	.005	.000	24.81	17.44
	1980	14.960	501.9	518.1	1600.00	34.90	.307	.522	.006	.000	28.88	16.97
	1981	16.877	486.4	502.1	1800.00	40.39	.222	.682	.006	.000	33.62	10.95
	1982	19.040	471.4	486.6	1960.00	45.53	.087	.867	.006	.000	39.13	3.92
Ignacio												
	1979	12.339	908.2	953.3	1400.00	33.14	.926	.409	.029	.000	12.94	29.31
	1980	14.339	865.2	908.9	1600.00	34.90	.954	.500	.030	.000	15.78	30.07
	1981	16.663	824.2	865.9	1800.00	40.39	.886	.673	.031	.000	19.24	25.33
	1982	19.663	785.1	824.8	1960.00	45.53	.735	.882	.032	.000	23.47	19.58
LARIMER												
Poudre												
	1979	285.660	13614.7	13614.7	1707.96	40.43	11.706	11.548	.000	.000	20.98	21.27
	1980	295.360	13777.1	13777.1	1847.96	40.30	13.555	11.904	.000	.000	21.44	24.41
	1981	305.389	13941.4	13941.4	1997.96	44.83	14.165	13.690	.000	.000	21.91	22.66
	1982	315.759	14107.7	14107.7	2157.96	50.13	14.616	15.828	.000	.000	22.38	20.67
Thompson												
	1979	143.812	9312.8	9312.8	1431.98	33.89	8.462	4.874	.000	.098	15.44	26.81
	1980	147.923	9771.3	9771.3	1600.00	34.90	10.472	5.162	.000	.115	15.14	30.71
	1981	152.152	10252.4	10252.4	1800.00	40.39	12.310	6.145	.000	.135	14.84	29.73
	1982	156.502	10757.2	10757.2	1960.00	45.53	13.959	7.125	.000	.155	14.55	28.50
Park (Estes Park)												
	1979	52.027	1073.0	1073.0	1665.66	34.35	.000	1.787	.000	.000	48.49	.00
	1980	53.351	1078.3	1078.3	1805.66	36.49	.000	1.947	.000	.000	49.48	.00
	1981	54.709	1083.0	1083.6	1955.66	38.73	.000	2.119	.000	.000	50.49	.00
	1982	56.101	1088.9	1088.9	2115.66	41.06	.000	2.304	.000	.000	51.52	.00

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LAS ANIMAS												
Trinidad												
	1979	$ 15.918	1798.0	1904.1	$1437.90	34.03	$ 2.196	$ .542	$ .131	$ .000	8.36	33.89
	1980	16.017	1697.8	1800.0	1600.00	34.90	2.321	.559	.133	.000	8.90	36.95
	1981	16.117	1603.2	1699.7	1800.00	40.39	2.409	.651	.135	.000	9.48	35.09
	1982	16.217	1513.9	1605.0	1960.00	45.53	2.407	.738	.137	.000	10.10	32.95
Primero Reorg.												
	1979	8.603	211.3	223.5	1697.65	40.18	.034	.346	.011	.000	38.49	3.76
	1980	8.627	203.0	211.4	1952.65	42.59	.045	.367	.011	.000	40.81	5.04
	1981	8.651	195.0	203.1	2102.65	47.18	.019	.408	.011	.000	42.59	1.98
	1982	8.675	187.3	195.1	2262.65	50.89	.000	.441	.011	.000	44.46	.00
Hoehne Reorg.												
	1979	6.129	316.0	341.9	1429.16	33.83	.281	.207	.013	.000	17.92	24.33
	1980	6.130	300.4	316.3	1600.00	34.90	.291	.215	.013	.000	19.45	26.40
	1981	6.171	285.6	300.7	1800.00	40.39	.292	.249	.013	.000	20.53	24.04
	1982	6.193	271.5	285.8	1960.00	45.53	.278	.282	.014	.000	21.66	21.39
Aguilar Reorg.												
	1979	3.484	210.4	241.3	1400.00	33.14	.222	.115	.015	.000	14.44	27.81
	1980	3.502	183.5	211.7	1600.00	34.90	.217	.122	.015	.000	16.54	29.31
	1981	3.520	160.0	184.6	1800.00	40.39	.190	.142	.016	.000	19.06	25.51
	1982	3.537	139.5	161.0	1960.00	45.53	.155	.161	.016	.000	21.97	21.08
Branson Reorg.												
	1979	2.550	63.9	63.9	2314.58	54.78	.008	.140	.004	.001	39.90	2.35
	1980	2.550	66.5	66.5	2564.99	55.94	.028	.143	.004	.001	38.35	7.50
	1981	2.550	69.2	69.2	2714.99	60.92	.033	.155	.003	.001	36.86	7.71
	1982	2.551	72.0	72.0	2874.99	66.78	.037	.170	.003	.001	35.42	7.63
Kim Reorg.												
	1979	4.066	108.1	118.4	2220.67	52.56	.049	.214	.005	.000	34.34	7.91
	1980	4.066	98.7	108.4	2360.67	51.49	.047	.209	.006	.000	37.51	8.34
	1981	4.066	90.1	99.0	2510.67	56.33	.019	.229	.006	.000	41.09	3.48
	1982	4.067	82.2	90.3	2670.67	59.33	.000	.241	.006	.000	45.01	.00
LINCOLN												
Hugo												
	1979	6.814	203.7	204.0	1645.08	38.94	.070	.265	.004	.000	33.41	8.84
	1980	6.875	209.4	209.4	1874.95	40.89	.111	.281	.004	.000	32.83	13.02
	1981	6.937	215.3	215.3	2024.95	45.43	.121	.315	.004	.000	32.22	12.35
	1982	7.000	221.4	221.4	2184.95	50.75	.128	.355	.004	.000	31.62	11.43
Limon												
	1979	10.754	467.3	494.1	1400.00	33.14	.335	.356	.001	.000	21.77	20.48
	1980	10.851	446.7	467.6	1600.00	34.90	.370	.379	.002	.000	23.20	22.65
	1981	10.949	427.0	447.0	1800.00	40.39	.362	.442	.002	.000	24.49	20.08
	1982	11.047	408.2	427.3	1960.00	45.53	.335	.503	.003	.000	25.85	17.20
Genoa												
	1979	2.874	73.9	76.0	1781.58	42.17	.014	.121	.002	.000	37.83	4.42
	1980	2.897	72.2	73.9	2141.73	46.71	.023	.135	.002	.000	39.23	6.62
	1981	2.925	70.5	72.2	2291.73	51.42	.015	.150	.002	.000	40.51	4.06
	1982	2.950	68.8	70.5	2451.73	56.95	.005	.168	.002	.000	41.84	1.21

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LINCOLN												
Karval												
	1979	$ 3.365	76.2	89.1	$1698.46	40.20	$ .016	$ .135	$ .001	$ .000	37.77	4.48
	1980	3.395	65.2	76.8	1838.46	40.10	.005	.136	.001	.000	44.19	1.66
	1981	3.425	55.8	65.7	1988.46	38.16	.000	.131	.002	.000	52.11	.00
	1982	3.456	47.8	56.3	2148.46	34.97	.000	.121	.002	.000	61.43	.00
Arriba												
	1979	3.973	58.1	76.5	1975.27	38.02	.000	.151	.002	.000	51.95	.00
	1980	4.008	49.4	58.6	2115.27	30.94	.000	.124	.003	.000	68.36	.00
	1981	4.044	42.0	49.8	2265.27	27.92	.000	.113	.003	.000	81.14	.00
	1982	4.079	35.7	42.4	2425.27	25.19	.000	.103	.003	.000	96.28	.00
LOGAN												
Valley												
	1979	74.883	3261.9	3427.9	1597.13	37.80	2.644	2.831	.015	.000	21.85	20.40
	1980	77.133	3103.9	3264.6	1737.13	37.89	2.749	2.922	.018	.000	23.63	22.22
	1981	79.450	2953.6	3106.5	1887.13	42.34	2.498	3.364	.021	.000	25.58	18.99
	1982	81.837	2810.6	2956.0	2047.13	47.55	2.160	3.892	.024	.000	27.68	15.37
Frenchman												
	1979	5.432	219.5	230.0	1673.57	39.61	.170	.215	.005	.000	23.62	18.63
	1980	5.433	209.5	219.7	1813.57	39.55	.183	.215	.005	.000	24.73	21.12
	1981	5.434	200.0	209.7	1963.57	44.06	.172	.239	.005	.000	25.92	18.65
	1982	5.434	190.9	200.1	2123.57	49.33	.157	.268	.005	.000	27.15	15.90
Buffalo												
	1979	6.816	275.7	286.8	1552.08	36.74	.195	.250	.003	.000	23.77	18.48
	1980	6.817	272.8	275.7	1692.08	36.90	.215	.252	.004	.000	24.73	21.12
	1981	6.818	269.9	272.8	1842.00	41.33	.221	.282	.004	.000	24.99	19.58
	1982	6.818	267.0	269.9	2002.08	46.51	.223	.317	.004	.000	25.26	17.79
Plateau												
	1979	6.667	157.9	157.9	2521.17	59.67	.000	.398	.002	.003	42.22	.03
	1980	6.667	165.9	165.9	2661.17	58.04	.055	.387	.002	.003	40.19	5.66
	1981	6.667	174.3	174.3	2811.17	63.07	.069	.421	.002	.004	38.25	6.32
	1982	6.668	183.1	183.1	2971.17	69.02	.084	.460	.002	.004	36.41	6.64
MESA												
DeBeque												
	1979	8.902	118.8	122.6	2266.31	31.20	.000	.278	.001	.000	72.63	.00
	1980	9.902	120.7	120.7	2552.85	31.12	.000	.308	.001	.000	82.04	.00
	1981	11.014	122.6	122.6	2702.85	30.09	.000	.331	.001	.000	89.84	.00
	1982	12.251	124.5	124.5	2862.85	29.10	.000	.357	.001	.000	98.37	.00
Plateau Valley												
	1979	7.640	309.9	309.9	1400.00	33.14	.181	.253	.001	.005	24.65	17.60
	1980	8.640	329.3	329.3	1600.00	34.90	.225	.302	.001	.006	26.24	19.61
	1981	9.771	349.9	349.9	1800.00	40.39	.235	.395	.000	.008	27.92	16.65
	1982	11.049	371.8	371.8	1960.00	45.53	.226	.503	.000	.009	29.72	13.33
Mesa Valley												
	1979	228.302	13569.4	13569.4	1463.31	34.63	11.949	7.907	.100	.072	16.82	25.43
	1980	254.000	14059.5	14059.5	1603.31	34.97	13.660	8.882	.091	.090	18.07	27.78
	1981	282.591	14567.3	14567.3	1800.00	40.39	14.808	11.413	.082	.114	19.40	25.17
	1982	314.399	15093.4	15093.4	1960.00	45.53	15.269	14.314	.072	.138	20.83	22.22

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MINERAL												
Creede												
	1979	$ 9.861	150.8	187.1	$1677.58	31.83	$ .000	$ .314	$ .003	$ .000	52.71	.00
	1980	11.000	121.5	153.1	1817.58	25.30	.000	.278	.004	.000	71.83	.00
	1981	12.270	97.9	123.4	1967.58	19.79	.000	.243	.005	.000	99.44	.00
	1982	13.687	78.9	99.4	2127.58	15.46	.000	.212	.005	.000	137.66	.00
MOFFAT												
Moffat												
	1979	147.082	2575.8	2575.8	1454.36	25.47	.000	3.746	.000	.089	57.10	.00
	1980	191.000	2821.5	2821.5	1600.00	23.64	.000	4.514	.000	.108	67.69	.00
	1981	248.031	3090.6	3090.6	1800.00	22.43	.000	5.563	.000	.133	80.25	.00
	1982	322.092	3385.4	3385.4	1960.00	20.60	.000	6.635	.000	.158	95.14	.00
MONTEZUMA												
Montezuma-Cortez												
	1979	32.014	2782.8	2782.8	1400.00	33.14	2.835	1.061	.037	.000	11.50	30.75
	1980	34.000	2810.1	2810.1	1600.00	34.90	3.310	1.186	.036	.000	12.10	33.75
	1981	36.109	2837.7	2837.7	1800.00	40.39	3.650	1.458	.036	.000	12.72	31.85
	1982	38.348	2865.6	2865.6	1960.00	45.53	3.871	1.746	.035	.000	13.38	29.67
Dolores												
	1979	6.261	519.4	519.4	1400.00	33.14	.520	.207	.000	.001	12.05	30.20
	1980	6.760	537.7	537.7	1600.00	34.90	.624	.236	.000	.002	12.57	33.28
	1981	7.299	556.6	556.6	1800.00	40.39	.707	.295	.000	.002	13.11	31.46
	1982	7.881	576.2	576.2	1960.00	45.53	.770	.359	.000	.002	13.68	29.37
Mancos												
	1979	4.737	426.4	435.4	1400.00	33.14	.453	.157	.017	.000	10.88	31.37
	1980	5.007	426.3	426.4	1600.00	34.90	.508	.175	.017	.000	11.74	34.11
	1981	5.292	426.2	426.3	1800.00	40.39	.554	.214	.017	.000	12.41	32.16
	1982	5.594	426.1	426.2	1960.00	45.53	.581	.255	.017	.000	13.12	29.93
MONTROSE												
Montrose												
	1979	54.161	4097.8	4172.2	1483.12	35.10	4.287	1.901	.060	.000	12.98	29.27
	1980	57.360	4024.7	4098.2	1623.12	35.40	4.621	2.031	.061	.000	14.00	31.85
	1981	60.748	3952.9	4025.1	1800.00	40.39	4.792	2.453	.063	.000	15.09	29.48
	1982	64.337	3882.4	3953.3	1960.00	45.53	4.819	2.929	.064	.000	16.27	26.78
West End												
	1979	17.572	799.9	825.9	1550.68	36.70	.636	.645	.004	.000	21.28	20.97
	1980	17.000	783.3	800.0	1734.46	37.83	.745	.643	.004	.000	21.25	24.60
	1981	16.447	767.0	783.4	1884.46	42.28	.781	.695	.005	.000	20.99	23.58
	1982	15.911	751.0	767.1	2044.46	47.49	.813	.756	.005	.000	20.74	22.31
MORGAN												
Brush												
	1979	29.527	1377.1	1409.2	1440.90	34.10	1.013	1.017	.021	.000	21.17	21.08
	1980	30.618	1354.2	1377.2	1614.23	35.21	1.145	1.078	.021	.000	22.23	23.62
	1981	31.430	1331.7	1354.3	1800.00	40.39	1.168	1.269	.022	.000	23.21	21.36
	1982	32.263	1309.6	1331.8	1960.00	45.53	1.141	1.469	.022	.000	24.22	18.83
Fort Morgan												
	1979	50.472	2602.7	2725.1	1633.54	38.66	2.500	1.951	.057	.000	18.52	23.73
	1980	51.889	2509.0	2603.9	1773.54	38.68	2.614	2.004	.059	.000	19.90	25.95
	1981	53.181	2418.7	2510.1	1923.54	43.16	2.533	2.295	.061	.000	21.19	23.38
	1982	54.589	2331.7	2419.8	2083.54	48.40	2.400	2.642	.063	.000	22.56	20.49

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MORGAN												
Weldon Valley												
	1979	$ 3.957	159.3	169.4	$1637.37	38.75	$ .124	$ .153	$ .017	$ .000	23.35	18.90
	1980	4.059	150.5	159.5	1777.37	38.76	.126	.157	.017	.000	24.45	20.40
	1981	4.134	142.2	150.7	1927.37	43.24	.110	.180	.017	.000	27.64	16.93
	1982	4.271	134.4	142.4	2087.37	48.49	.090	.207	.017	.000	30.01	13.04
Wiggins	1979	10.188	407.3	459.7	1689.17	39.98	.369	.407	.026	.000	22.16	20.09
	1980	10.456	360.9	409.3	1829.17	39.89	.332	.417	.027	.000	25.55	20.30
	1981	10.731	319.8	362.7	1979.17	44.41	.241	.477	.028	.000	29.59	14.98
	1982	11.013	283.4	321.4	2139.17	49.69	.140	.547	.029	.000	34.27	8.78
OTERO												
East Otero												
	1979	25.474	2414.4	2582.5	1410.30	33.38	2.792	.850	.079	.000	9.86	32.39
	1980	25.949	2257.2	2418.0	1600.00	34.90	2.963	.906	.082	.000	10.73	35.12
	1981	26.433	2110.2	2260.6	1800.00	40.39	3.002	1.068	.085	.000	11.69	32.88
	1982	26.926	1972.8	2113.4	1960.00	45.53	2.916	1.226	.088	.000	12.74	30.31
Rocky Ford												
	1979	20.138	1462.9	1532.8	1417.23	33.54	1.497	.676	.106	.000	13.14	29.11
	1980	20.432	1404.4	1463.7	1600.13	34.90	1.629	.713	.107	.000	13.96	31.89
	1981	20.730	1348.2	1405.2	1800.00	40.39	1.692	.837	.108	.000	14.75	29.82
	1982	21.033	1294.2	1348.9	1960.00	45.53	1.686	.958	.109	.000	15.59	27.46
Manzanola												
	1979	2.514	251.7	292.0	1400.00	33.14	.326	.083	.010	.000	8.61	33.64
	1980	2.523	217.0	253.6	1600.00	34.90	.318	.088	.011	.000	9.95	35.90
	1981	2.532	187.1	218.6	1800.00	40.39	.291	.102	.012	.000	11.58	32.99
	1982	2.542	161.3	188.5	1960.00	45.53	.254	.116	.012	.000	13.49	29.56
Fowler												
	1979	8.099	465.8	519.6	1615.87	38.25	.530	.310	.014	.000	15.59	26.66
	1980	8.139	418.1	467.6	1813.26	39.55	.526	.322	.015	.000	17.40	28.45
	1981	8.179	375.3	419.7	1963.26	44.05	.464	.360	.016	.000	19.49	25.08
	1982	8.220	336.9	376.8	2123.26	49.32	.395	.405	.016	.000	21.82	21.23
Cheraw												
	1979	2.504	182.0	224.1	1505.25	35.63	.248	.089	.000	.000	11.17	31.08
	1980	2.514	147.8	184.6	1645.25	35.88	.214	.090	.000	.000	13.62	32.23
	1981	2.524	120.0	149.9	1800.00	40.39	.168	.102	.000	.000	16.84	27.73
	1982	2.535	97.4	121.7	1960.00	45.53	.123	.115	.000	.000	20.82	22.23
Swink												
	1979	4.019	336.9	336.9	1568.49	37.12	.379	.149	.005	.000	11.93	30.32
	1980	4.196	337.3	337.3	1756.03	38.30	.432	.161	.005	.000	12.44	33.41
	1981	4.380	337.7	337.7	1906.03	42.76	.456	.187	.005	.000	12.97	31.60
	1982	4.573	338.1	338.1	2066.03	47.99	.479	.219	.005	.000	13.52	29.53
OURAY												
Ouray												
	1979	4.811	159.4	175.0	1659.44	39.28	.100	.190	.000	.000	27.67	14.58
	1980	4.982	148.3	159.7	1799.44	39.25	.092	.196	.001	.000	31.20	14.65
	1981	5.127	138.0	148.6	1949.44	43.74	.065	.224	.001	.000	34.51	10.06
	1982	5.276	128.4	138.2	2109.44	49.00	.033	.259	.001	.000	38.16	4.89

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
OURAY												
Ridgway	1979	$ 2.863	194.5	194.5	$1547.32	36.62	$ .196	$ .105	$ .001	$ .008	14.72	27.53
	1980	2.932	214.5	214.5	1687.32	36.80	.254	.108	.001	.010	13.67	32.18
	1981	3.003	236.6	236.6	1837.32	41.22	.311	.124	.001	.012	12.69	31.88
	1982	3.076	261.0	261.0	1997.32	46.40	.379	.143	.000	.014	11.79	31.26
PARK												
Platte Canyon	1979	14.896	760.5	760.5	1748.63	41.39	.713	.617	.000	.079	19.59	22.66
	1980	15.510	920.4	920.4	1913.49	41.73	1.114	.647	.000	.105	16.85	29.00
	1981	16.149	1113.9	1113.9	2063.49	46.30	1.551	.748	.000	.137	14.50	30.07
	1982	16.815	1348.1	1348.1	2223.49	51.65	2.129	.868	.000	.179	12.47	30.58
Park	1979	33.381	328.8	328.8	2592.44	25.53	.000	.852	.002	.006	101.52	.00
	1980	34.765	345.2	345.2	2732.44	27.13	.000	.943	.002	.007	100.71	.00
	1981	36.206	362.4	362.4	2882.44	28.85	.000	1.045	.002	.008	99.91	.00
	1982	37.707	380.5	380.5	3042.44	30.70	.000	1.158	.001	.009	99.11	.00
PHILLIPS												
Holyoke	1979	19.107	573.2	596.4	1595.28	37.76	.230	.721	.002	.000	32.04	10.21
	1980	19.790	557.9	573.3	1851.79	40.39	.262	.799	.002	.000	34.52	11.33
	1981	20.497	543.0	558.0	2001.79	44.91	.196	.921	.003	.000	36.73	7.84
	1982	21.299	528.5	543.1	2161.79	50.22	.108	1.066	.003	.000	39.09	3.96
Haxtun	1979	9.856	333.6	346.4	1774.06	41.99	.201	.414	.017	.000	28.45	13.80
	1980	10.021	321.3	333.8	1914.06	41.75	.221	.418	.017	.000	30.02	15.83
	1981	10.188	309.5	321.5	2064.06	46.31	.192	.472	.018	.000	31.69	12.88
	1982	10.359	298.1	309.6	2224.06	51.66	.154	.535	.018	.000	33.45	9.60
PITKIN												
Aspen	1979	122.093	1033.6	1140.2	2153.40	20.11	.000	2.455	.000	.000	107.08	.00
	1080	131.792	964.1	1035.3	2381.49	18.71	.000	2.465	.000	.000	127.30	.00
	1981	142.262	899.3	965.7	2531.49	17.18	.000	2.445	.000	.000	147.32	.00
	1982	153.563	838.9	900.8	2691.49	15.79	.000	2.424	.000	.000	170.48	.00
PROWERS												
Granada	1979	5.498	334.4	377.3	1416.42	33.52	.350	.184	.027	.000	14.57	27.68
	1980	5.550	308.0	335.2	1600.00	34.90	.343	.194	.028	.000	16.56	29.29
	1981	5.603	283.7	308.7	1800.00	40.39	.329	.226	.028	.000	18.15	26.42
	1982	5.656	261.3	284.3	1960.00	45.53	.300	.258	.029	.000	19.89	23.16
Lamar	1979	30.660	2001.6	2119.6	1400.00	33.14	1.951	1.016	.081	.000	14.47	27.78
	1980	30.798	1890.2	2003.8	1600.00	34.90	2.131	1.075	.083	.000	15.37	30.48
	1981	30.936	1785.0	1892.3	1800.00	40.39	2.157	1.249	.085	.000	16.35	28.22
	1982	31.075	1685.7	1787.0	1960.00	45.53	2.088	1.415	.087	.000	17.39	25.66
Holly	1979	7.682	400.2	458.8	1507.23	35.67	.417	.274	.018	.000	16.74	25.51
	1980	7.800	349.1	402.7	1647.23	35.93	.383	.280	.019	.000	19.37	26.48
	1981	7.919	304.5	351.3	1800.00	40.39	.312	.320	.020	.000	22.55	22.02
	1982	8.041	265.6	306.4	1960.00	45.53	.234	.366	.021	.000	26.24	16.81

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
PROWERS												
Wiley												
	1979	$ 6.060	241.8	242.8	$1508.13	35.70	$ .150	$ .216	$ .000	$ .000	24.96	17.29
	1980	6.147	242.5	242.5	1786.56	38.97	.194	.240	.000	.000	25.35	20.50
	1981	6.235	243.2	243.2	1936.56	43.45	.200	.271	.000	.000	25.64	18.93
	1982	6.324	253.9	243.9	2096.56	48.70	.203	.308	.000	.000	25.93	17.12
PUEBLO												
Pueblo City												
	1979	311.940	20614.8	21365.3	1511.23	35.77	21.130	11.158	.595	.000	14.60	27.65
	1980	319.546	20052.0	20620.1	1651.23	36.01	22.540	11.508	.069	.000	15.50	30.35
	1981	327.337	19504.6	20057.1	1801.23	40.41	22.899	13.229	.619	.000	16.32	28.25
	1982	335.318	18972.1	19509.6	1961.23	45.56	22.987	15.276	.630	.000	17.19	25.86
Pueblo Rural												
	1979	81.809	4703.8	4720.0	1602.22	37.92	4.460	3.102	.051	.000	17.33	24.92
	1980	93.802	4722.1	4722.1	1742.22	38.00	4.663	3.564	.051	.000	19.86	25.99
	1981	107.553	4740.5	4740.5	1892.22	42.46	4.404	4.566	.050	.000	22.69	21.88
	1982	123.320	4759.0	4759.0	2052.22	47.67	3.888	5.879	.050	.000	25.91	17.14
RIO BLANCO												
Meeker												
	1979	23.359	800.4	800.4	1865.04	44.14	.462	1.031	.000	.067	29.18	13.07
	1980	24.150	928.7	928.7	2005.04	43.73	.806	1.056	.000	.084	26.00	19.85
	1981	24.968	1077.6	1077.6	2155.04	48.35	1.115	1.207	.000	.104	23.17	21.40
	1982	25.814	1250.4	1250.4	2315.04	53.78	1.507	1.388	.000	.130	20.64	22.41
Rangley												
	1979	157.886	501.4	534.1	2144.87	7.26	.000	1.146	.000	.000	295.52	.00
	1980	165.690	470.7	502.1	2479.59	7.51	.000	1.245	.000	.000	330.02	.00
	1981	173.934	441.9	471.3	2629.59	7.13	.000	1.239	.001	.000	369.03	.00
	1982	182.589	414.9	442.5	2789.59	6.76	.000	1.234	.001	.000	412.64	.00
Del Norte												
	1979	12.053	764.0	784.4	1400.00	33.14	.699	.399	.027	.000	15.37	26.88
	1980	12.904	744.1	764.2	1600.00	34.90	.772	.450	.027	.000	16.89	28.96
	1981	13.815	724.7	744.3	1800.00	40.39	.782	.558	.027	.000	18.56	26.01
	1982	14.790	705.8	724.9	1960.00	45.53	.747	.673	.028	.000	20.40	22.65
RIO GRANDE												
Monte Vista												
	1979	17.009	1371.2	1431.3	1400.00	33.14	1.440	.564	.060	.000	11.88	30.37
	1980	17.292	1313.6	1372.0	1600.00	34.90	1.592	.603	.061	.000	12.60	33.25
	1981	17.579	1258.4	1314.4	1800.00	40.39	1.656	.710	.062	.000	13.37	31.20
	1982	17.871	1205.5	1259.2	1960.00	45.53	1.654	.814	.063	.000	14.19	28.86
Sargent												
	1979	10.082	366.2	388.1	1876.70	44.42	.281	.448	.016	.000	25.90	16.27
	1980	10.249	345.5	366.6	2016.70	43.98	.289	.451	.016	.000	27.96	17.89
	1981	10.419	326.0	345.9	2166.70	48.61	.243	.506	.017	.000	30.12	14.45
	1982	10.591	307.6	326.4	2326.70	54.05	.187	.572	.017	.000	32.45	10.60

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ROUTT												
Hayden												
	1979	$ 53.099	503.0	503.0	$2041.28	19.34	$ .000	$ 1.027	$ .000	$ .021	104.56	.00
	1980	59.472	546.6	546.6	2311.99	21.25	.000	1.264	.000	.026	108.80	.00
	1981	66.610	594.0	594.0	2461.99	21.95	.000	1.462	.000	.031	112.14	.00
	1982	74.605	645.5	645.5	2621.99	22.69	.000	1.693	.000	.035	115.58	.00
Steamboat Springs												
	1979	58.471	1366.7	1366.7	1962.89	45.88	.000	2.683	.000	.012	42.78	.00
	1980	67.275	1423.5	1423.5	2102.89	44.50	.000	2.993	.000	.013	47.26	.00
	1981	77.405	1482.7	1482.7	2252.89	43.15	.000	3.340	.000	.015	52.21	.00
	1982	89.080	1544.4	1544.4	2412.89	41.84	.000	3.726	.000	.017	57.67	.00
South Routt												
	1979	20.118	464.7	464.7	2151.41	49.69	.000	1.000	.008	.010	43.29	.00
	1980	21.507	490.5	490.5	2291.41	49.98	.049	1.075	.007	.011	43.85	2.00
	1981	22.992	517.7	517.7	2441.41	54.78	.005	1.259	.007	.012	44.41	.16
	1982	24.579	546.4	546.4	2601.41	57.83	.000	1.421	.006	.014	44.98	.00
SAUGACHE												
Mountain Valley												
	1979	4.116	242.9	256.7	1436.76	34.01	.229	.140	.027	.000	16.03	26.22
	1980	4.150	229.8	243.1	1600.00	34.90	.244	.145	.027	.000	17.07	28.78
	1981	4.184	217.4	230.0	1800.00	40.39	.245	.169	.027	.000	18.19	26.38
	1982	4.219	205.7	217.6	1960.00	45.53	.234	.192	.027	.000	19.38	23.67
Moffat												
	1979	7.248	76.9	76.9	2625.18	27.85	.000	.202	.006	.002	94.25	.00
	1980	7.301	80.9	80.9	2765.18	30.64	.000	.224	.006	.002	90.25	.00
	1981	7.354	85.1	85.1	2915.18	33.73	.000	.248	.006	.002	86.42	.00
	1982	7.408	89.5	89.5	3075.18	37.16	.000	.275	.006	.002	82.75	.00
Center												
	1979	9.556	566.6	654.9	1400.00	33.14	.600	.317	.046	.000	14.59	27.66
	1980	9.751	490.2	570.6	1600.00	34.90	.573	.340	.048	.000	17.09	28.76
	1981	9.950	424.1	493.6	1800.00	40.39	.487	.402	.049	.000	20.16	24.41
	1982	10.154	366.9	427.1	1960.00	45.53	.375	.462	.051	.000	23.78	19.27
SAN JUAN												
Silverton												
	1979	6.548	164.5	168.9	2296.75	54.36	.032	.356	.000	.000	38.77	3.48
	1980	6.549	160.2	164.5	2436.75	53.15	.053	.348	.000	.000	39.80	6.05
	1981	6.550	156.0	160.2	2586.75	58.04	.034	.380	.000	.000	40.88	3.69
	1982	6.550	151.9	156.0	2746.75	63.80	.011	.418	.000	.000	41.98	1.07
SAN MIGUEL												
Telluride												
	1979	12.124	202.4	222.8	1892.68	34.78	.000	.422	.000	.000	54.42	.00
	1980	12.384	183.9	203.0	2086.09	34.20	.000	.424	.000	.000	60.99	.00
	1981	12.649	167.1	184.5	2236.09	32.61	.000	.412	.000	.000	68.57	.00
	1982	12.920	151.8	167.6	2396.09	31.08	.000	.402	.000	.000	77.08	.00
Norwood												
	1979	5.578	306.7	320.9	1447.46	34.26	.273	.191	.004	.000	17.38	24.87
	1980	5.697	293.1	306.9	1600.00	34.90	.292	.199	.004	.000	18.56	27.29
	1981	5.818	280.1	293.3	1800.00	40.39	.293	.235	.005	.000	19.84	24.73
	1982	5.942	267.7	280.3	1960.00	45.53	.279	.271	.005	.000	21.20	21.85

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
SAN MIGUEL												
Egnar												
	1979	$ 4.135	54.4	62.4	$1648.14	24.87	$ .000	$ .103	$ .000	$ .000	66.26	.00
	1980	4.222	47.4	54.7	1788.14	23.18	.000	.098	.000	.000	77.14	.00
	1981	4.311	41.3	47.7	1938.14	21.44	.000	.092	.000	.000	90.38	.00
	1982	4.402	36.0	41.6	2098.14	19.81	.000	.087	.000	.000	105.92	.00
SEDGWICK												
Julesburg												
	1979	8.823	373.0	404.3	1701.59	40.27	.333	.355	.007	.000	21.82	20.43
	1980	9.253	344.1	373.8	1841.59	40.17	.317	.372	.007	.000	24.75	21.10
	1981	9.704	317.4	344.8	1991.59	44.68	.253	.434	.008	.000	28.14	16.43
	1982	10.177	292.8	318.1	2151.59	49.98	.176	.509	.008	.000	32.00	11.05
Platte Valley												
	1979	8.126	278.1	282.9	1804.42	42.71	.163	.347	.002	.000	28.72	13.53
	1980	8.364	273.4	278.1	1944.42	42.41	.186	.355	.003	.000	30.06	15.79
	1981	8.603	268.8	273.4	2094.42	46.99	.168	.404	.003	.000	31.46	13.11
	1982	8.852	264.3	268.8	2254.42	52.37	.143	.464	.003	.000	32.93	10.12
SUMMIT												
Summit												
	1979	106.935	1180.3	1180.3	2150.96	23.74	.000	2.539	.000	.025	90.60	.00
	1980	114.935	1245.8	1245.8	2290.96	24.83	.000	2.854	.000	.028	92.26	.00
	1981	123.553	1314.9	1314.9	2440.96	25.98	.000	3.210	.000	.031	93.95	.00
	1982	132.774	1387.8	1387.8	2600.96	27.19	.000	3.610	.000	.035	95.67	.00
TELLER												
Cripple Creek-Vic.												
	1979	13.230	282.7	282.7	1820.51	38.90	.000	.515	.007	.010	46.80	.00
	1980	13.403	305.5	305.5	1960.51	42.76	.026	.573	.007	.011	43.87	1.98
	1981	13.578	330.1	330.1	2110.51	47.35	.054	.643	.006	.013	41.13	3.44
	1982	13.755	356.7	356.7	2270.51	52.74	.084	.725	.006	.015	38.56	4.49
Woodland Park												
	1979	25.348	1460.0	1460.0	1440.01	34.08	1.238	.864	.000	.084	17.36	24.89
	1980	26.185	1671.2	1671.2	1600.00	34.90	1.760	.914	.000	.107	15.67	30.18
	1981	27.049	1913.0	1913.0	1800.00	40.39	2.351	1.092	.000	.138	14.14	30.43
	1982	27.942	2189.8	2189.8	1960.00	45.53	3.020	1.272	.000	.172	12.76	30.29
WASHINGTON												
Akron												
	1979	16.294	479.5	498.8	1556.03	36.83	.176	.600	.005	.000	32.67	9.58
	1980	18.524	640.9	479.7	1696.03	36.99	.128	.685	.006	.000	38.61	7.24
	1981	21.059	443.0	461.1	1846.03	40.42	.000	.851	.006	.000	45.67	.00
	1982	23.941	425.8	443.2	2006.03	37.14	.000	.889	.006	.000	54.01	.00
Arickaree												
	1979	13.450	146.0	155.3	2257.68	26.07	.000	.351	.005	.000	86.59	.00
	1980	13.668	141.4	146.0	2397.68	25.62	.000	.350	.005	.000	93.60	.00
	1981	13.889	136.9	141.4	2547.68	25.94	.000	.360	.005	.000	98.20	.00
	1982	14.114	132.5	136.9	2707.68	26.27	.000	.371	.005	.000	103.06	.00
Otis												
	1979	6.459	182.1	193.4	1707.62	40.42	.069	.261	.004	.000	33.40	8.85
	1980	6.594	178.5	182.1	1847.62	40.30	.071	.266	.004	.000	36.20	9.65
	1981	6.731	175.0	178.5	1997.62	44.82	.055	.302	.005	.000	37.70	6.87
	1982	6.872	171.6	175.0	2157.62	50.12	.033	.344	.005	.000	39.26	3.79

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WASHINGTON											
Lone Star											
1979	$ 2.896	60.4	60.4	$3363.61	71.21	$ .000	$ .203	$ .000	$ .011	47.23	.00
1980	2.896	71.5	7.15	3503.61	76.41	.029	.221	.000	.013	40.50	5.35
1981	2.940	84.6	84.6	2653.61	81.97	.068	.241	.000	.016	34.75	9.82
1982	2.984	100.1	100.1	3813.61	88.59	.117	.264	.000	.020	29.81	13.24
Woodlin											
1979	13.285	123.1	137.9	2533.28	26.30	.000	.349	.002	.000	96.34	.00
1980	13.473	109.9	123.6	2673.28	24.53	.000	.331	.002	.000	108.98	.00
1981	13.664	98.1	110.4	2823.28	22.80	.000	.312	.003	.000	123.80	.00
1982	13.858	87.6	98.5	2983.28	21.21	.000	.294	.003	.000	140.65	.00
WELD											
Gilcrest											
1979	64.264	1702.5	1702.5	1426.66	33.77	.259	2.170	.018	.005	37.75	4.50
1980	71.900	1762.9	1762.9	1600.00	34.90	.312	2.509	.017	.006	40.79	5.06
1981	80.443	1825.4	1825.4	1800.00	40.39	.037	3.249	.015	.007	44.07	.50
1982	90.001	1890.1	1890.1	1960.00	41.16	.000	3.705	.014	.008	47.62	.00
Eaton											
1979	21.329	1086.2	1097.7	1432.19	33.90	.849	.723	.044	.000	19.43	22.82
1980	22.791	1081.6	1086.2	1600.00	34.90	.943	.795	.045	.000	20.98	24.87
1981	24.354	1077.0	1081.6	1800.00	40.39	.963	.984	.045	.000	22.52	22.05
1982	26.023	1072.4	1077.0	1960.00	45.53	.926	1.185	.045	.000	24.16	18.89
Keenesburg											
1979	46.009	1314.8	1357.0	1400.00	33.14	.375	1.525	.026	.000	33.91	8.34
1980	46.500	1274.8	1315.2	1600.00	34.90	.482	1.623	.026	.000	35.35	10.50
1981	46.997	1236.0	1275.2	1800.00	40.39	.397	1.898	.027	.000	36.85	7.72
1982	47.499	1198.4	1236.4	1960.00	45.53	.261	2.163	.028	.000	38.42	4.63
Windsor											
1979	90.644	1256.4	1256.4	1825.84	25.31	.000	2.294	.007	.038	72.15	.00
1980	93.369	1350.6	1350.6	1965.84	28.44	.000	2.655	.006	.044	69.13	.00
1981	96.170	1451.9	1451.9	2115.84	31.94	.000	3.072	.004	.051	66.24	.00
1982	99.068	1560.8	1560.8	2275.84	35.86	.000	3.552	.002	.059	63.47	.00
Johnstown											
1979	15.802	1127.7	1127.7	1528.98	36.19	1.152	.572	.015	.009	14.04	28.24
1980	16.275	1177.2	1177.2	1668.98	36.40	1.372	.592	.014	.010	13.83	32.02
1981	16.762	1228.9	1228.9	1818.98	40.81	1.551	.684	.013	.012	13.64	30.93
1982	17.264	1282.9	1282.9	1978.98	45.97	1.745	.794	.012	.014	13.46	29.59
Greeley											
1979	196.309	9601.5	9601.5	1529.11	36.19	7.577	7.105	.117	.000	20.45	21.80
1980	212.980	9718.3	9718.3	1709.54	37.29	8.673	7.941	.115	.000	21.92	23.93
1981	231.067	9836.5	9836.5	1859.54	41.72	8.651	9.641	.113	.000	23.49	21.08
1982	250.689	9956.1	9956.1	2019.54	46.91	8.347	11.760	.111	.000	25.18	17.87
Platte Valley											
1979	15.572	827.3	880.6	1670.94	39.55	.856	.616	.024	.000	17.68	24.57
1980	16.500	777.2	828.4	1810.94	39.50	.848	.652	.025	.000	19.92	25.93
1981	17.484	730.1	778.2	1960.94	44.00	.757	.769	.026	.000	22.47	22.10
1982	18.526	685.9	731.1	2120.94	49.27	.638	.913	.027	.000	25.34	17.71

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD											
Fort Lupton											
1979	$ 96.126	1709.2	1709.2	$1536.13	27.31	$ .000	$ 2.626	$ .037	$ .018	56.24	.00
1980	120.125	1791.5	1791.5	1676.13	25.00	.000	3.003	.035	.021	67.05	.00
1981	150.115	1877.8	1877.8	1826.13	22.84	.000	3.429	.033	.024	79.94	.00
1982	187.592	1968.3	1968.3	1986.13	20.84	.000	3.909	.032	.027	95.31	.00
Ault-Highland											
1979	16.515	816.8	852.1	1628.17	38.54	.751	.636	.022	.000	19.38	22.87
1980	16.995	790.5	817.1	1768.17	38.56	.789	.655	.023	.000	20.80	25.05
1981	17.489	765.0	790.8	1918.17	43.04	.764	.753	.024	.000	22.12	22.45
1982	17.997	740.3	765.3	2078.17	48.27	.722	.869	.024	.000	23.52	19.53
Briggsdale											
1979	3.316	88.4	88.4	2092.53	49.53	.021	.164	.001	.000	37.51	4.74
1980	3.696	89.1	89.1	2232.53	48.69	.019	.180	.001	.000	41.48	4.37
1981	4.120	89.8	89.8	2382.53	51.93	.000	.214	.001	.000	45.88	.00
1982	4.593	90.5	90.5	2542.53	50.10	.000	.230	.001	.000	50.75	.00
Prairie											
1979	5.505	108.7	117.5	2003.94	42.79	.000	.236	.005	.000	46.84	.00
1980	5.550	106.2	108.7	2143.94	42.00	.000	.233	.005	.000	51.04	.00
1981	5.596	103.8	106.2	2293.94	43.55	.000	.244	.005	.000	52.67	.00
1982	5.642	101.5	103.8	2453.94	45.16	.000	.255	.005	.000	54.34	.00
Grover											
1979	3.715	125.0	131.3	1916.24	45.35	.083	.168	.003	.000	28.29	13.96
1980	3.811	119.6	125.1	2056.24	44.85	.086	.171	.004	.000	30.47	15.38
1981	3.910	114.4	119.7	2206.24	49.50	.070	.194	.004	.000	32.67	11.90
1982	4.011	109.4	114.5	2366.24	54.96	.050	.220	.004	.000	35.04	8.01
YUMA											
West Yuma											
1979	28.956	1071.4	1076.7	1794.18	42.47	.702	1.230	.011	.000	26.89	15.36
1980	30.923	1075.2	1075.2	1934.18	42.18	.775	1.304	.011	.000	28.76	17.09
1981	33.023	1079.0	1079.0	2084.18	46.76	.705	1.544	.011	.000	30.61	13.96
1982	35.266	1082.8	1082.8	2244.18	52.13	.592	1.838	.010	.000	32.57	10.48
East Yuma											
1979	34.302	844.8	858.4	1504.65	35.61	.070	1.222	.006	.000	39.96	2.29
1980	37.044	831.9	844.9	1727.41	37.68	.064	1.396	.007	.000	43.85	2.00
1981	40.005	819.2	832.0	1877.41	39.04	.000	1.562	.007	.000	48.08	.00
1982	43.202	806.7	819.3	2037.41	38.64	.000	1.669	.007	.000	52.73	.00
STATE TOTALS											
1979	$11520.318	521005.6	530951.1	$1686.18	38.51	$451.667	$443.614	$6.285	$2.092	21.70	16.02
1980	12237.736	518917.7	527937.8	1851.60	38.86	501.924	475.606	6.414	2.497	23.18	17.88
1981	13032.715	517678.1	526283.6	2009.38	42.73	500.580	556.922	6.526	2.976	24.76	16.01
1982	13917.219	517301.6	525519.0	2167.96	46.97	485.605	653.701	6.634	3.521	26.48	14.06

APPENDIX K

SIMULATION OF THE "PUBLIC SCHOOL FINANCE ACT OF 1973" AS AMENDED BY S.B. NO. 25 -- WITH STABILIZED STATEWIDE AVERAGE MILL LEVY FOR 1981 AND 1982 AT 1980 LEVEL OF 38.13 MILLS

ASSUMPTIONS:
1981 -- Guarantee = $49.59; Minimum = $11.35/$13.35; Minimum ARB = $1800.00; ARB Increase = $150.00
1982 -- Guarantee = $53.27; Minimum = $11.35/$13.35; Minimum ARB = $1800.00; ARB Increase = $160.00

		AV (millions)	ADAE	AE	ARB	MILL	SE (millions)	PT (millions)	PVRTY (millions)	GRTH (millions)	LS	SS
ADAMS												
Mapleton												
	1981	$ 103.668	4607.5	4837.2	$2037.67	41.09	$ 5.597	$ 4.260	$ .021	$ .000	$21.43	$28.16
	1982	105.741	4392.1	4611.0	2197.67	41.26	5.771	4.362	.025	.000	22.93	30.34
Northglenn												
	1981	248.054	18268.4	18268.4	1908.21	38.48	25.315	9.545	.000	.000	13.58	36.01
	1982	275.340	18352.4	18352.4	2068.21	38.83	27.267	10.690	.000	.000	15.00	38.27
Commerce City												
	1981	109.241	5379.3	5546.4	2105.91	42.47	7.041	4.639	.183	.000	19.70	29.89
	1982	117.981	5218.8	5380.9	2265.91	42.54	7.174	5.018	.186	.000	21.93	31.34
Brighton												
	1981	89.198	3864.4	3880.1	2045.44	41.25	4.257	3.679	.021	.000	22.99	26.60
	1982	95.440	3848.8	3864.4	2205.44	41.40	4.571	3.951	.021	.000	24.70	28.57
Bennett												
	1981	18.450	505.2	505.2	1939.51	39.11	.258	.722	.007	.004	36.52	13.07
	1982	21.218	525.8	525.8	2099.51	39.41	.268	.836	.007	.005	40.35	12.92
Strasburg												
	1981	18.386	369.4	376.2	2060.01	33.11	.166	.609	.004	.000	48.87	13.35
	1982	18.780	362.7	369.4	2220.01	34.59	.171	.650	.004	.000	50.83	13.35
Westminster												
	1981	217.921	11967.2	12584.1	1979.65	39.92	16.213	8.699	.028	.000	17.32	32.27
	1982	256.659	11389.9	11977.0	2139.65	40.17	15.317	10.309	.040	.000	21.43	31.84
ALAMOSA												
Alamosa												
	1981	40.838	1944.9	2030.1	1800.00	36.30	2.172	1.482	.066	.000	20.12	29.47
	1982	43.287	1864.4	1946.1	1960.00	36.79	2.222	1.593	.068	.000	22.24	31.03
Sangre DeCristo												
	1981	5,273	311.4	311.4	1800.00	36.30	.369	.191	.009	.008	16.93	32.66
	1982	5.325	332.7	332.7	1960.00	36.79	.456	.196	.009	.009	16.01	37.26
ARAPAHOE												
Englewood												
	1981	111.998	3265.1	3503.7	2206.94	44.50	2.748	4.984	.081	.000	31.97	17.62
	1982	114.126	3047.5	3270.3	2366.94	44.43	2.670	5.071	.085	.000	34.90	18.37

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ARAPAHOE												
Sheridan												
	1981	$ 33.002	1771.9	1771.9	$2087.38	42.09	$ 2.309	$ 1.389	$ .014	$ .000	$18.63	$30.96
	1982	35.312	1789.2	1789.2	2247.38	42.19	2.531	1.490	.013	.000	19.74	33.53
Cherry Creek												
	1981	544.609	20218.5	20218.5	2239.39	45.16	20.684	24.594	.000	.803	26.94	22.65
	1982	620.854	21547.4	21547.4	2399.39	45.04	23.736	27.965	.000	.939	28.81	24.46
Littleton												
	1981	279.589	16102.9	16282.3	1928.57	38.89	20.528	10.873	.000	.000	17.17	32.42
	1982	288.082	15926.2	16103.6	2088.57	39.21	22.339	11.295	.000	.000	17.89	35.38
Deer Trail												
	1981	18.558	116.7	120.9	2931.36	17.79	.024	.330	.004	.000	153.46	11.35
	1982	18.929	112.6	116.7	3091.36	17.82	.024	.337	.004	.000	162.13	11.35
Aurora												
	1981	347.545	21697.2	21697.2	2065.31	41.65	30.337	14.474	.000	.273	16.02	33.57
	1982	378.824	22399.5	22399.5	2225.31	41.77	34.021	15.825	.000	.314	16.91	36.36
Byers												
	1981	11.433	307.2	317.7	2037.15	41.08	.178	.470	.004	.000	35.99	13.60
	1982	11.776	297.1	307.3	2197.15	41.25	.190	.486	.004	.000	38.32	14.95
ARCHULETA												
Archuleta												
	1981	28.688	945.4	945.4	1800.00	36.30	.660	1.041	.005	.000	30.34	19.25
	1982	29.392	972.0	972.0	1960.00	36.79	.824	1.081	.005	.000	30.24	23.03
BACA												
Walsh												
	1981	12.513	277.9	335.5	1925.41	38.83	.160	.486	.011	.000	37.29	12.30
	1982	12.525	232.6	280.8	2085.41	35.99	.135	.451	.012	.000	44.60	13.35
Pritchett												
	1981	3.916	69.4	77.1	2220.19	34.60	.036	.136	.003	.000	50.81	13.35
	1982	3.932	62.7	69.6	2380.19	34.09	.032	.134	.003	.000	56.47	13.35
Springfield												
	1981	10.921	449.6	471.2	1808.21	36.46	.454	.398	.008	.000	23.18	26.41
	1982	10.943	429.3	449.9	1968.21	36.95	.481	.404	.008	.000	24.32	28.95
Vilas												
	1981	5.541	81.9	85.4	2566.75	32.82	.037	.182	.002	.000	64.86	13.35
	1982	5.557	78.9	81.9	2726.75	33.60	.037	.187	.002	.000	67.81	13.35
Campo												
	1981	2.933	102.1	112.1	1800.00	36.30	.095	.106	.004	.000	26.17	23.42
	1982	2.946	93.2	102.4	1960.00	36.79	.092	.108	.004	.000	28.78	24.49
BENT												
Las Animas												
	1981	13.007	955.7	963.4	1803.00	36.36	1.264	.473	.042	.000	13.50	36.09
	1982	13.217	948.1	955.7	1963.00	36.85	1.389	.487	.042	.000	13.83	39.44

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BENT												
McClave												
	1981	$ 8.623	201.9	202.6	$2025.57	36.23	$ .098	$ .312	$ .005	$ .000	$42.56	$13.35
	1982	8.697	201.2	201.9	2185.57	38.73	.104	.337	.005	.000	43.07	13.35
BOULDER												
St. Vrain Valley												
	1981	345.423	13964.8	13964.8	1849.94	37.30	12.948	12.886	.000	.000	24.74	24.85
	1982	397.724	14021.7	14021.7	2009.94	37.73	13.176	15.007	.000	.000	28.36	24.91
Boulder Valley												
	1981	506.421	19447.4	20098.3	2075.47	41.85	20.518	21.195	.000	.000	25.20	24.39
	1982	518.106	18824.2	19454.3	2235.47	41.96	21.747	21.742	.000	.000	26.63	26.64
CHAFFEE												
Buena Vista												
	1981	20.473	1242.8	1242.8	1800.00	36.30	1.494	.743	.000	.011	16.47	33.12
	1982	20.957	1296.3	1296.3	1960.00	36.79	1.770	.771	.000	.013	16.17	37.10
Salida												
	1981	28.859	1362.6	1372.0	1800.00	36.30	1.422	1.048	.012	.000	21.03	28.56
	1982	29.745	1353.3	1362.6	1960.00	36.79	1.576	1.094	.012	.000	21.83	31.44
CHEYENNE												
Kit Carson												
	1981	8.004	108.2	110.9	3340.00	39.06	.058	.313	.005	.000	72.15	13.35
	1982	8.109	105.6	108.2	2500.00	39.65	.057	.321	.005	.000	74.93	13.35
Cheyenne Wells												
	1981	12.963	253.7	256.9	2109.31	33.06	.113	.429	.006	.000	50.46	13.35
	1982	13.129	250.5	253.7	2269.31	34.86	.118	.455	.006	.000	51.75	13.35
Arapahoe												
	1981	4.493	44.5	52.1	3356.40	33.70	.023	.151	.003	.000	86.24	13.35
	1982	4,589	38.3	44.8	3516.40	30.39	.018	.139	.003	.000	102.34	13.35
CLEAR CREEK												
Clear Creek												
	1981	67.095	1411.7	1411.7	2127.71	34.95	.659	2.345	.000	.045	47.53	13.35
	1982	70.230	1510.2	1510.2	2287.71	38.22	.771	2.684	.000	.051	46.50	13.35
CONEJOS												
North Conejos												
	1981	7.708	1035.5	1083.5	1800.00	36.30	1.671	.280	.060	.000	7.11	42.48
	1982	7.716	990.3	1036.2	1960.00	36.79	1.747	.284	.061	.000	7.45	45.82
Sanford												
	1981	2.616	323.5	323.5	1800.00	36.30	.487	.095	.016	.000	8.09	41.50
	1982	2.623	323.5	323.5	1960.00	36.79	.538	.097	.016	.000	8.11	45.16
South Conejos												
	1981	4.640	625.9	665.6	1800.00	36.30	1.030	.168	.074	.000	6.97	42.62
	1982	4.655	589.3	626.7	1960.00	36.79	1.057	.171	.075	.000	7.43	45.84

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
COSTILLA												
Centennial												
	1981	$ 12.840	483.7	526.0	$1800.00	36.30	$ .481	$ .466	$ .045	$ .000	$24.41	$25.18
	1982	13.190	445.8	484.8	1960.00	36.79	.465	.485	.045	.000	27.21	26.06
Sierra Grande												
	1981	16.875	249.2	259.6	1970.07	25.15	.087	.424	.009	.000	65.00	13.35
	1982	17.578	239.3	249.3	2130.07	25.40	.085	.447	.009	.000	70.50	13.35
CROWLEY												
Crowley												
	1981	10.777	446.6	477.0	1800.00	36.30	.467	.391	.022	.000	22.60	26.99
	1982	11.046	418.8	447.2	1960.00	36.79	.470	.406	.023	.000	24.70	28.27
CUSTER												
Consolidated												
	1981	12.371	328.5	328.5	1914.12	38.60	.151	.478	.001	.021	37.66	11.93
	1982	12.680	369.4	369.4	2074.12	38.94	.273	.494	.001	.026	34.32	18.95
DELTA												
Delta												
	1981	85.824	3868.7	3887.1	1800.00	36.30	3.882	3.115	.104	.000	22.08	27.51
	1982	94.433	3850.4	3868.7	1960.00	36.79	4.108	3.475	.105	.000	24.41	28.86
DENVER												
Denver												
	1981	2167.198	57897.1	60349.4	2463.43	46.21	48.520	100.147	2.912	.000	35.91	17.40
	1982	2202.049	55575.5	57929.4	2623.43	45.81	51.094	100.800	2.958	.000	38.01	19.25
DOLORES												
Dolores												
	1981	8.106	288.8	323.5	1800.09	36.30	.288	.294	.000	.000	25.06	24.53
	1982	8.106	258.9	290.0	1960.09	36.80	.270	.298	.000	.000	27.95	25.32
Douglas												
	1981	123.119	6871.4	5871.4	1853.93	37.39	8.136	4.603	.000	.309	17.92	31.67
	1982	133.084	7534.9	7534.9	2013.93	37.81	10.143	5.031	.000	.368	17.66	35.61
EAGLE												
Eagle												
	1981	119.897	1860.1	1860.1	2571.82	33.05	.821	3.963	.002	.014	64.46	13.35
	1982	125.003	1930.5	1930.5	2731.82	34.98	.901	4.372	.001	.016	64.75	13.35
ELBERT												
Elizabeth												
	1981	12.365	955.5	955.5	1844.73	37.20	1.303	.460	.000	.060	12.94	36.65
	1982	13.601	1075.7	1075.7	2004.73	37.63	1.645	.512	.000	.073	12.64	40.63
Kiowa												
	1981	9.075	187.2	187.2	2257.42	36.51	.091	.331	.000	.004	48.48	13.35
	1982	10.890	197.4	197.4	2417.42	35.29	.093	.384	.000	.004	55.16	13.35
Big Sandy												
	1981	5.615	272.3	272.3	1824.45	36.79	.290	.207	.003	.000	20.62	28.97
	1982	5.615	277.5	277.5	1984.45	37.25	.342	.209	.003	.000	20.23	33.04

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ELBERT												
Elbert												
	1981	2.175	193.8	193.8	$1810.49	36.51	$ .271	$ .079	$ .000	$ .009	$11.22	$38.37
	1982	2.200	212.6	212.6	1970.49	36.99	.337	.081	.000	.010	10.35	42.92
Agate												
	1981	4.962	41.6	41.6	3670.96	27.68	.015	.137	.001	.000	119.29	13.35
	1982	4.987	41.8	41.8	3830.96	28.88	.016	.144	.001	.000	119.31	13.35
EL PASO												
Calhan												
	1981	3.968	282.0	284.0	1805.79	36.41	.368	.145	.003	.000	13.97	35.62
	1982	3.987	280.0	282.0	1965.79	36.90	.407	.147	.003	.000	14.14	39.13
Harrison												
	1981	89.736	6983.6	6983.6	1800.00	36.30	9.313	3.257	.002	.000	12.85	36.74
	1982	93.635	7175.2	7175.2	1960.00	36.79	10.618	3.455	.000	.000	13.05	40.22
Widefield												
	1981	59.228	6697.8	6758.9	1800.00	36.30	10.016	2.150	.043	.000	8.76	40.83
	1982	62.087	6637.4	6698.0	1960.00	36.79	10.844	2.284	.044	.000	9.27	44.00
Fountain												
	1981	19.177	2890.5	2974.5	1800.00	36.30	4.658	.696	.013	.000	6.45	43.14
	1982	21.027	2809.6	2891.3	1960.00	36.79	4.893	.774	.014	.000	7.27	46.00
Colorado Springs												
	1981	627.023	2 5.	29786.9	1810.02	36.50	31.029	22.886	.244	.000	21.05	28.54
	1982	659.537	28079.3	28924.6	1970.02	36.98	32.591	24.391	.261	.000	22.80	30.47
Cheyenne Mountain												
	1981	67.205	2121.4	2121.4	2426.31	48.93	1.859	3.288	.000	.051	31.68	17.91
	1982	71.430	2240.9	2240.9	2586.31	48.55	2.328	3.468	.000	.058	31.88	21.39
Manitou Springs												
	1981	21.934	1128.3	1128.3	1800.00	36.30	1.235	.796	.002	.000	19.44	30.15
	1982	22.845	1146.2	1146.2	1960.00	36.79	1.406	.841	.002	.000	19.93	33.34
Academy												
	1981	73.856	5187.8	5187.8	1800.00	36.30	6.657	2.681	.000	.096	14.24	35.35
	1982	81.158	5484.8	5484.8	1960.00	36.79	7.764	2.986	.000	.111	14.80	38.47
Ellicott												
	1981	5.317	419.7	419.7	1800.00	36.30	.562	.193	.000	.010	12.67	36.92
	1982	5.741	446.4	466.4	1960.00	36.79	.664	.211	.000	.011	12.86	40.41
Peyton												
	1981	2.932	209.5	209.5	2110.45	42.56	.317	.125	.000	.000	14.00	35.59
	1982	2.964	213.6	213.6	2270.45	42.62	.359	.126	.000	.000	13.88	39.39
Hanover												
	1981	4.279	68.6	68.6	2485.40	32.82	.030	.140	.000	.002	62.37	13.35
	1982	4.279	72.5	72.5	2645.40	36.56	.035	.156	.000	.002	59.02	13.35
Lewis-Palmer												
	1981	27.081	1385.1	1385.1	1871.76	37.74	1.570	1.022	.000	.057	19.55	30.04
	1982	28.919	1510.3	1510.3	2031.76	38.14	1.966	1.103	.000	.068	19.15	34.12

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO												
Falcon												
	1981	$ 19.645	1422.6	1422.6	$1848.28	37.27	$ 1.897	$ .732	$ .000	$ .070	$13.81	$35.78
	1982	22.277	1570.5	1570.5	2008.28	37.70	2.314	.840	.000	.085	14.18	39.09
Edison												
	1981	1.813	17.5	20.8	3169.73	31.54	.009	.057	.001	.000	87.16	13.35
	1982	1.814	14.9	17.7	3329.73	28.68	.007	.052	.000	.000	102.73	13.35
Miami-Yoder												
	1981	3.942	121.2	125.4	2064.99	41.64	.095	.164	.001	.000	31.43	18.16
	1982	4.106	117.1	121.2	2224.99	41.77	.098	.172	.001	.000	33.87	19.40
FREMONT												
Canon City												
	1981	46.175	3350.6	3350.6	1800.00	36.30	4.355	1.676	.027	.000	13.78	35.81
	1982	47.222	3380.6	3380.6	1960.00	36.79	4.888	1.737	.026	.000	13.97	39.30
Florence												
	1981	28.232	1461.8	1487.6	1800.00	36.30	1.653	1.025	.025	.000	18.98	30.61
	1982	28.353	1436.6	1461.9	1960.00	36.79	1.822	1.043	.026	.000	19.39	33.88
Cotopaxi												
	1981	7.495	239.6	239.6	2387.97	48.15	.211	.361	.000	.022	31.28	18.31
	1982	7.566	272.5	272.5	2547.97	47.83	.332	.362	.000	.026	27.77	25.50
GARFIELD												
Roaring Fork												
	1981	76.815	3027.5	3027.5	1800.00	36.30	2.661	2.788	.000	.000	25.37	24.22
	1982	79.492	3029.8	3029.8	1960.00	36.79	3.014	2.925	.000	.000	26.24	27.03
Garfield												
	1981	22.651	1905.7	1905.7	1852.29	37.35	2.684	.846	.003	.079	11.89	37.70
	1982	23.431	2079.4	2079.4	2012.29	37.78	3.299	.885	.000	.094	11.27	42.00
Grand Valley												
	1981	3.967	177.2	177.2	2501.16	50.44	.243	.200	.001	.004	22.39	27.20
	1982	3.967	187.1	187.1	2661.16	49.96	.300	.198	.001	.005	21.20	32.07
GILPIN												
Gilpin County												
	1981	7.478	261.1	261.1	2815.18	56.77	.311	.425	.000	.014	28.64	20.95
	1982	7.510	282.6	282.6	2975.18	55.85	.421	.419	.000	.016	26.57	26.70
GRAND												
West Grand												
	1981	53.878	458.3	458.3	2218.54	17.21	.090	.927	.000	.000	117.56	11.35
	1982	54.770	470.4	470.4	2378.54	18.61	.099	1.020	.000	.000	116.43	11.35
East Grand												
	1981	52.513	909.2	909.2	2232.51	31.40	.381	1.649	.001	.000	57.76	13.35
	1982	55.152	935.6	935.6	2392.51	33.09	.413	1.825	.001	.000	58.95	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GUNNISON												
Gunnison Watershed												
	1981	$ 32.620	1376.0	1376.0	$1834.29	36.99	$ 1.317	$ 1.207	$ .002	$ .000	$23.71	$25.88
	1982	34.275	1405.2	1405.2	1994.29	37.44	1.519	1.283	.002	.000	24.39	28.88
HINSDALE												
Hinsdale												
	1981	6.497	67.1	68.9	$1800.00	17.05	$ .013	.111	.000	.000	94.24	11.35
	1982	6.710	65.3	67.1	1960.00	17.61	.013	.118	.000	.000	99.98	11.35
HUERFANO												
Huerfano												
	1981	11.015	908.2	954.2	1819.36	36.69	1.332	.404	.066	.000	11.54	38.05
	1982	11.015	865.1	908.9	1979.36	37.16	1.390	.409	.066	.000	12.12	41.15
La Veta												
	1981	4.418	157.7	166.8	1918.98	38.70	.149	.171	.005	.000	26.49	23.10
	1982	4.418	149.3	157.9	2078.98	39.03	.156	.172	.005	.000	27.99	25.28
JACKSON												
North Park												
	1981	16.670	202.3	347.2	1834.81	29.90	.139	.498	.000	.000	48.01	13.35
	1982	16.746	264.7	304.1	1994.81	29.16	.118	.488	.001	.000	55.07	13.35
JEFFERSON												
Jefferson												
	1981	1691.098	76075.2	76075.2	2020.28	40.74	84.798	68.895	.000	.000	23.23	27.36
	1982	1826.385	76127.4	76127.4	2180.28	40.93	91.227	74.752	.000	.000	23.99	29.28
KIOWA												
Eads												
	1981	11.523	297.1	299.8	1985.26	38.34	.153	.153	.000	.000	38.44	13.35
	1982	11.534	294.4	297.1	2145.26	40.27	.173	.464	.000	.000	38.82	14.45
Plainview												
	1981	8.214	93.5	95.5	2514.39	25.31	.032	.208	.001	.000	86.01	13.35
	1982	8.256	91.5	93.5	2674.39	26.31	.033	.217	.001	.000	88.29	13.35
KIT CARSON												
Flagler												
	1981	5.165	160.6	167.4	1992.07	40.17	.126	.207	.004	.000	30.85	18.74
	1982	5.320	154.2	160.7	2152.07	40.40	.131	.215	.005	.000	33.11	20.16
KIT CARSON												
Seibert												
	1981	3.353	63.5	72.8	2198.07	37.00	.036	.124	.003	.000	46.06	13.35
	1982	3.453	55.7	63.9	2358.07	34.98	.030	.121	.003	.000	54.06	13.35
Vona												
	1981	2.688	40.9	43.5	2680.25	35.44	.021	.096	.002	.000	61.85	13.35
	1982	2.768	38.5	40.9	2840.25	35.09	.019	.097	.002	.000	67.60	13.35
Stratton												
	1981	6.489	257.8	257.8	2037.32	41.08	.259	.267	.000	.000	25.17	24.42
	1982	6.683	260.9	260.9	2197.32	41.25	.298	.276	.000	.000	25.61	27.66

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON												
Bethune												
	1981	$ 3.417	104.6	110.7	$2033.21	41.00	$ .085	$ .140	$ .001	$ .000	$30.86	$18.73
	1982	3.519	98.9	104.7	2193.21	41.17	.085	.145	.001	.000	33.61	19.66
Burlington												
	1981	29.635	908.2	938.8	1800.00	36.30	.614	1.076	.011	.000	31.57	18.02
	1982	30.524	878.9	908.5	1960.00	36.79	.658	1.123	.011	.000	33.60	19.67
LAKE												
Lake County												
	1981	136.293	1696.1	1774.9	2283.34	25.33	.600	3.452	.008	.000	76.79	13.35
	1982	152.261	1621.9	1697.2	2443.34	23.71	.537	3.610	.009	.000	89.71	13.35
LA PLATA												
Durango												
	1981	100.259	3546.1	3546.1	1800.00	36.30	2.744	3.639	.046	.000	28.27	21.32
	1982	110.453	3558.4	3558.4	1960.00	36.79	2.911	4.064	.046	.000	31.04	22.23
Bayfield												
	1981	16.877	486.4	502.1	1800.00	36.30	.291	.613	.006	.000	33.62	15.97
	1982	19.040	471.4	486.6	1960.00	36.79	.253	.701	.006	.000	39.13	14.14
Ignacio												
	1981	16.663	824.2	865.9	1800.00	36.30	.954	.605	.031	.000	19.24	30.35
	1982	19.363	785.1	824.8	1960.00	36.79	.904	.712	.032	.000	23.47	29.80
LARIMER												
Poudre												
	1981	305.389	13941.4	13941.4	1997.96	40.29	15.550	12.304	.000	.000	21.91	27.68
	1982	315.759	14107.7	14107.7	2157.96	40.51	17.652	12.791	.000	.000	22.38	30.89
LARIMER												
Thompson												
	1981	152.152	10252.4	10252.4	1800.00	36.30	12.932	5.523	.000	.135	14.84	34.75
	1982	156.502	10757.2	10757.2	1960.00	36.79	15.326	5.758	.000	.155	14.55	38.72
Park (Estes Park)												
	1981	54.709	1083.6	1083.6	1955.66	30.63	.443	1.676	.000	.000	50.49	13.35
	1982	56.101	1088.9	1088.9	2115.66	32.61	.474	1.830	.000	.000	51.52	13.35
LAS ANIMAS												
Trinidad												
	1981	16.117	1603.2	1699.7	1800.00	36.30	2.474	.585	.135	.000	9.48	40.11
	1982	16.217	1513.9	1605.0	1960.00	36.79	2.549	.597	.137	.000	10.10	43.17
Primero Reorg.												
	1981	8.651	195.0	203.1	2102.65	37.58	.102	.325	.011	.000	42.59	13.38
	1982	8.675	187.3	195.1	2262.65	39.14	.102	.340	.011	.000	44.46	13.35
Hoehne Reorg.												
	1981	6.171	285.6	300.7	1800.00	36.30	.317	.224	.013	.000	20.53	29.06
	1982	6.193	271.5	285.8	1960.00	36.79	.332	.228	.014	.000	21.66	31.61
Aguilar Reorg.												
	1981	3.520	160.0	184.6	1800.00	36.30	.205	.128	.016	.000	19.06	30.53
	1982	3.537	139.5	161.0	1960.00	36.79	.185	.130	.016	.000	21.97	31.30

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LAS ANIMAS												
Branson Reorg.												
	1981	$ 2.550	69.2	69.2	$2714.99	54.75	$ .048	$ .140	$ .003	$ .001	$36.86	$12.73
	1982	2.551	72.0	72.0	2874.99	53.97	.069	.138	.003	.001	35.42	17.85
Kim Reorg.												
	1981	4.066	90.1	99.0	2510.67	46.12	.061	.188	.006	.000	41.09	13.35
	1982	4.067	82.2	90.3	2670.67	45.76	.055	.186	.006	.000	45.01	13.35
LINCOLN												
Hugo												
	1981	6.937	215.3	215.3	2024.95	40.83	.153	.283	.004	.000	32.22	17.37
	1982	7.000	221.4	221.4	2184.95	41.02	.197	.287	.004	.000	31.62	21.65
Limon												
	1981	10.949	427.0	447.0	1800.00	36.30	.407	.397	.002	.000	24.49	25.10
	1982	11.047	408.2	427.3	1960.00	36.79	.431	.406	.003	.000	25.85	27.42
Genoa												
	1981	2.925	70.5	72.2	2291.73	42.55	.041	.124	.002	.000	40.51	13.35
	1982	2.950	68.8	70.5	2451.73	46.02	.037	.136	.002	.000	41.84	11.43
Karval												
	1981	3.425	55.8	65.7	1988.46	30.38	.027	.104	.002	.000	52.11	13.35
	1982	3.456	47.8	56.3	2148.46	28.73	.022	.099	.002	.000	61.43	13.35
Arriba												
	1981	4.044	42.0	49.8	2265.27	23.97	.016	.097	.003	.000	81.14	13.35
	1982	4.079	35.7	42.4	2425.27	22.12	.013	.090	.003	.000	96.28	13.35
LOGAN												
Valley												
	1981	79.450	2953.6	3106.5	1887.13	38.05	2.839	3.023	.021	.000	25.58	24.01
	1982	81.837	2810.6	2956.0	2047.13	38.43	2.906	3.145	.024	.000	27.68	25.59
Frenchman												
	1981	5.434	200.0	209.7	1963.57	39.60	.197	.215	.005	.000	25.92	23.67
	1982	5.434	190.0	200.1	2123.57	39.86	.208	.217	.005	.000	27.15	26.12
Buffalo												
	1981	6.818	269.9	272.8	1842.08	37.15	.249	.253	.004	.000	24.99	24.60
	1982	6.818	267.0	269.9	2002.08	37.58	.284	.256	.004	.000	25.26	28.01
Plateau												
	1981	6.667	174.3	174.3	2811.17	54.48	.127	.363	.002	.004	38.25	13.35
	1982	6.668	183.1	183.1	2971.17	55.78	.172	.372	.002	.004	36.41	16.86
MESA												
DeBeque												
	1981	11.014	122.6	122.6	2702.85	26.19	.043	.288	.001	.000	89.84	13.35
	1982	12.251	124.5	124.5	2862.85	25.62	.043	.314	.001	.000	98.37	13.35
Plateau Valley												
	1981	9.771	349.9	349.9	1800.00	36.30	.275	.355	.000	.008	27.92	21.67
	1982	11.049	371.8	371.8	1960.00	36.79	.322	.407	.000	.009	29.72	23.55
Mesa Valley												
	1981	282.591	14567.3	14567.3	1800.00	36.30	15.964	10.257	.082	.114	19.40	30.19
	1982	314.399	15093.4	15093.4	1960.09	36.79	18.015	11.568	.072	.138	20.83	32.44

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MINERAL												
Creede Cons.												
	1981	$ 12.270	97.9	123.4	$1967.58	17.76	$ .025	$ .218	$ .005	$ .000	$ 99.44	$11.35
	1982	13.687	78.9	99.4	2127.58	14.28	.016	.195	.005	.000	137.66	11.35
MOFFAT												
Moffat												
	1981	248.031	3090.6	3090.6	1800.00	19.65	.689	4.874	.000	.133	80.25	11.35
	1982	322.092	3385.4	3385.4	1960.00	18.41	.707	5.928	.000	.158	95.14	11.35
MONTEZUMA												
Montezuma-Cortez												
	1981	36.109	2837.7	2837.7	1800.00	36.30	3.797	1.311	.036	.000	12.72	36.87
	1982	38.348	2865.6	2865.6	1960.00	36.79	4.206	1.411	.035	.000	13.38	39.89
Dolores												
	1981	7.299	556.6	556.6	1800.00	36.30	.737	.265	.000	.002	13.11	36.48
	1982	7.881	576.2	576.2	1960.00	36.79	.839	.290	.000	.002	13.68	39.59
Mancos												
	1981	5.292	426.2	426.3	1800.00	36.30	.575	.192	.017	.000	12.41	37.18
	1982	5.594	426.1	426.2	1960.00	36.79	.630	.206	.017	.000	13.12	40.15
MONTROSE												
Montrose												
	1981	60.748	3952.9	4025.1	1800.00	36.30	5.040	2.205	.063	.000	15.09	34.50
	1982	64.337	3882.4	3953.3	1960.00	36.79	5.381	2.367	.064	.000	16.27	37.00
West End												
	1981	16.447	767.0	783.4	1884.46	38.00	.851	.625	.005	.000	20.99	28.60
	1982	15.911	751.0	767.1	2044.46	38.38	.958	.611	.005	.000	20.74	32.53
MORGAN												
Brush												
	1981	31.430	1331.7	1354.3	1800.00	36.30	1.297	1.141	.022	.000	23.21	26.38
	1982	32.263	1309.6	1331.8	1960.00	36.79	1.423	1.187	.022	.000	24.22	29.05
Fort Morgan												
	1981	53.181	2418.7	2510.1	1923.54	38.79	2.766	2.063	.061	.000	21.19	28.40
	1982	54.589	2331.7	2419.8	2083.54	39.11	2.907	2.135	.063	.000	22.56	30.71
Weldon Valley												
	1981	4.164	142.2	150.7	1927.37	38.87	.129	.162	.017	.000	27.64	21.95
	1982	4.271	134.4	142.4	2087.37	39.18	.130	.167	.017	.000	30.01	23.26
Wiggins												
	1981	10.731	319.8	362.7	1979.17	39.91	.289	.428	.028	.000	29.59	20.00
	1982	11.013	283.4	321.4	2139.17	40.16	.245	.442	.029	.000	34.27	19.00
OTERO												
East Otero												
	1981	26.433	2110.2	2260.6	1800.00	36.30	3.110	.959	.085	.000	11.69	37.90
	1982	26.926	1972.8	2113.4	1960.00	36.79	3.152	.991	.088	.000	12.74	40.53
Rocky Ford												
	1981	20.730	1348.2	1405.2	1800.00	36.30	1.777	.752	.108	.000	14.75	34.84
	1982	21.033	1294.2	1348.9	1960.00	36.79	1.870	.774	.109	.000	15.59	37.68

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
OTERO												
Manzanola	1981	$ 2.532	187.1	218.6	$1800.00	36.30	$ .302	$ .092	$ .012	$ .000	$11.58	$38.01
	1982	2.542	161.3	188.5	1960.00	36.79	.276	.094	.012	.000	13.49	39.78
Fowler	1981	8.179	375.3	419.7	1963.26	39.59	.500	.324	.016	.000	19.49	30.10
	1982	8.220	336.9	376.8	2123.26	39.86	.472	.328	.016	.000	21.82	31.45
Cheraw	1981	2.524	120.0	149.9	1800.00	36.30	.178	.092	.000	.000	16.84	32.75
	1982	2.535	97.4	121.7	1960.00	36.79	.145	.093	.000	.000	20.82	32.45
Swink	1981	4.380	337.7	337.7	1906.03	38.44	.475	.168	.005	.000	12.97	36.62
	1982	4.573	338.1	338.1	2066.03	38.78	.521	.177	.005	.000	13.52	39.75
OURAY												
Ouray	1981	5.127	138.0	148.6	1949.44	39.31	.088	.202	.001	.000	34.51	15.08
	1982	5.276	128.4	138.2	2109.44	39.60	.083	.209	.001	.000	38.16	15.11
Ridgway	1981	3.003	236.6	236.6	1837.32	37.05	.323	.111	.001	.012	12.69	36.90
	1982	3.076	261.0	261.0	1997.32	37.49	.406	.115	.000	.014	11.79	41.48
PARK												
Platte Canyon	1981	16.149	1113.9	1113.9	2063.49	41.61	1.627	.672	.000	.137	14.50	35.09
	1982	16.815	1348.1	1348.1	2223.49	41.74	2.296	.702	.000	.179	12.47	40.80
Park	1981	36.206	362.4	362.4	2882.44	25.45	.123	.921	.002	.008	99.91	13.35
	1982	37.707	380.5	380.5	3042.44	27.05	.137	1.020	.001	.009	99.11	13.35
PHILLIPS												
Holyoke	1981	20.497	543.0	558.0	2001.79	40.37	.290	.827	.003	.000	36.73	12.86
	1982	21.229	528.5	543.1	2161.79	40.58	.313	.862	.003	.000	39.09	14.18
Haxtun	1981	10.188	309.5	321.5	2064.06	41.62	.239	.424	.018	.000	31.69	17.90
	1982	10.359	298.1	309.6	2224.06	41.75	.256	.432	.018	.000	33.45	19.82
PITKIN												
Aspen	1981	142.262	899.3	965.7	2531.49	15.95	.175	2.270	.000	.000	147.32	11.35
	1982	153.563	838.9	900.8	2691.49	14.80	.151	2.273	.000	.000	170.48	11.35
PROWERS												
Granada	1981	5.603	283.7	308.7	1800.00	36.30	.352	.203	.028	.000	18.15	31.44
	1982	5.656	261.3	284.3	1960.00	36.79	.349	.208	.029	.000	19.89	33.38
Lamar	1981	30.936	1785.0	1892.3	1800.00	36.30	2.283	1.123	.085	.000	16.35	33.24
	1982	31.075	1685.7	1787.0	1960.00	36.79	2.359	1.143	.087	.000	17.39	35.88

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
PROWERS												
Holly												
	1981	$ 7.919	304.5	351.3	$1800.00	36.30	$ .345	$ .287	$ .020	$ .000	$22.55	$27.04
	1982	8.041	265.6	306.4	1960.00	36.79	.305	.296	.021	.000	26.24	27.03
Wiley												
	1981	6.235	243.2	243.2	1936.56	39.05	.227	.243	.000	.000	25.64	23.95
	1982	6.324	243.9	243.9	2096.56	39.36	.262	.249	.000	.000	25.93	27.34
PUEBLO												
Pueblo City												
	1981	327.337	19504.6	20057.1	1801.23	36.32	24.238	11.890	.619	.000	16.32	33.27
	1982	335.318	18972.1	19509.6	1961.23	36.82	25.917	12.345	.630	.000	17.19	36.08
Pueblo Rural												
	1981	107.553	4740.5	4740.5	1892.22	38.16	4.866	4.104	.050	.000	22.69	26.90
	1982	123.320	4759.0	4759.0	2052.22	38.52	5.016	4.751	.050	.000	25.91	27.36
RIO BLANCO												
Meeker												
	1981	24.968	1077.6	1077.6	2155.04	43.46	1.237	1.085	.000	.104	23.17	26.42
	1982	25.814	1250.4	1250.4	2315.04	43.46	1.773	1.122	.000	.130	20.64	32.63
Rangely												
	1981	173.934	441.9	471.3	2629.59	6.91	.037	1.202	.001	.000	369.03	11.35
	1982	182.589	414.9	442.5	2789.59	6.58	.033	1.201	.001	.000	412.64	11.35
RIO GRANDE												
Del Norte												
	1981	13.815	724.7	744.3	1800.00	36.30	.838	.501	.027	.000	18.56	31.03
	1982	14.790	705.8	724.9	1960.00	36.79	.877	.544	.028	.000	20.40	32.87
Monte Vista												
	1981	17.579	1258.4	1314.4	1800.00	36.30	1.728	.638	.062	.000	13.37	36.22
	1982	17.871	1205.5	1259.2	1960.00	36.79	1.810	.658	.063	.000	14.19	39.08
Sargent												
	1981	10.419	326.0	345.9	2166.70	43.69	.294	.455	.017	.000	30.12	19.47
	1982	10.591	307.6	326.4	2326.70	43.68	.297	.463	.017	.000	32.45	20 82
ROUTT												
Hayden												
	1981	66.610	594.0	594.0	2461.99	19.94	.134	1.328	.000	.031	112.14	11.35
	1982	74.605	645.5	645.5	2621.99	20.34	.175	1.517	.000	.035	115.58	13.35
Steamboat Springs												
	1981	77.405	1482.7	1482.7	2252.89	34.37	.680	2.660	.000	.015	52.21	13.35
	1982	89.060	1544.4	1544.4	2412.89	33.98	.700	3.026	.000	.017	57.67	13.35
South Routt												
	1981	22.992	517.7	517.7	2441.41	42.27	.292	.972	.007	.012	44.41	13.35
	1982	24.579	546.4	546.4	2601.41	44.60	.325	1.096	.006	.014	44.98	13.35

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
SAGUACHE												
Mountain Valley												
	1981	$ 4.184	217.4	230.0	$1800.00	36.30	$ .262	$ .152	$ .027	$ .000	$18.19	$31.40
	1982	4.219	205.7	217.6	1960.00	36.79	.271	.155	.027	.000	19.38	33.89
Moffat												
	1981	7.354	85.1	85.1	2915.18	29.22	.033	.215	.006	.002	86.42	13.35
	1982	7.408	89.5	89.5	3075.18	32.00	.038	.237	.006	.002	82.75	13.35
Center												
	1981	9.950	424.1	493.6	1800.00	36.30	.527	.361	.049	.000	20.16	29.43
	1982	10.154	366.9	427.1	1960.00	36.79	.463	.374	.051	.000	23.78	29.49
SAN JUAN												
Silverton												
	1981	6.550	156.0	160.2	2586.75	47.70	.102	.312	.000	.000	40.88	13.35
	1982	6.550	151.9	156.0	2746.75	49.64	.103	.325	.000	.000	41.98	13.35
SAN MIGUEL												
Telluride												
	1981	12.649	167.1	184.5	2236.09	27.30	.067	.345	.000	.000	68.57	13.35
	1982	12.920	151.8	167.6	2396.09	26.50	.059	.342	.000	.000	77.08	13.35
Norwood												
	1981	5.818	280.1	293.3	1800.00	36.30	.317	.211	.005	.000	19.84	29.75
	1982	5.942	267.7	280.3	1960.00	36.79	.331	.219	.005	.000	21.20	32.07
Egnar												
	1981	4.311	41.3	47.7	1938.14	19.05	.010	.082	.000	.000	90.38	11.35
	1982	4.402	36.0	41.6	2098.14	17.89	.008	.079	.000	.000	105.92	11.35
SEDGWICK												
Julesburg												
	1981	9.704	317.4	344.8	1991.59	40.16	.297	.390	.008	.000	28.14	21.45
	1982	10.177	292.8	318.1	2151.59	40.39	.273	.411	.008	.000	32.00	21.27
Platte Valley												
	1981	8.603	268.8	273.4	2094.42	42.23	.209	.363	.003	.000	31.46	18.13
	1982	8.852	264.3	268.8	2254.42	42.32	.231	.375	.003	.000	32.93	20.34
SUMMIT												
Summit												
	1981	123.533	1314.9	1314.9	2440.96	22.75	.399	2.810	.000	.031	93.95	13.35
	1982	132.774	1387.8	1387.8	2600.96	23.86	.442	3.168	.000	.035	95.67	13.35
TELLER												
Cripple Creek-Vic.												
	1981	13.578	330.1	330.1	2110.51	38.74	.171	.526	.006	.013	41.13	13.35
	1982	13.755	356.7	356.7	2270.51	42.62	.224	.586	.006	.015	38.56	14.71
Woodland Park												
	1981	27.049	1913.0	1913.0	1800.00	36.30	2.462	.982	.000	.138	14.14	35.45
	1982	27.942	2189.8	2189.8	1960.00	36.79	3.264	1.028	.000	.172	12.76	40.51

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WASHINGTON												
Akron	1981	$ 21.059	443.0	461.1	$1846.03	31.28	$ .193	$ .659	$ .006	$ .000	$45.67	$13.35
	1982	23.941	425.8	443.2	2006.03	29.78	.176	.713	.006	.000	54.01	13.35
Arickaree	1981	13.889	136.9	141.4	2547.68	22.84	.043	.317	.005	.000	98.20	13.35
	1982	14.114	132.5	136.9	2707.68	23.26	.043	.328	.005	.000	103.06	13.35
Otis	1981	6.731	175.0	178.5	1997.62	40.28	.085	.271	.005	.000	37.70	11.89
	1982	6.872	171.6	175.0	2157.62	40.50	.099	.278	.005	.000	39.26	14.01
Lone Star	1981	2.940	84.6	84.6	3653.61	73.68	.092	.217	.000	.016	34.75	14.84
	1982	2.984	100.1	100.1	3813.61	71.59	.168	.214	.000	.020	29.81	23.46
Woodlin	1981	13.664	98.1	110.4	2823.28	20.58	.030	.281	.003	.000	123.80	13.35
	1982	13.858	87.6	98.5	2983.28	19.63	.022	.272	.003	.000	140.65	11.35
WELD												
Gilcrest	1981	80.443	1825.4	1825.4	1800.00	31.35	.764	2.522	.015	.007	44.07	13.35
	1982	90.001	1890.1	1890.1	1960.00	32.15	.811	2.893	.014	.008	47.62	13.35
Eaton	1981	24.354	1077.0	1081.6	1800.00	36.30	1.063	.884	.045	.000	22.52	27.07
	1982	26.023	1072.4	1077.0	1960.00	36.79	1.153	.957	.045	.000	24.16	29.11
Keenesburg	1981	46.997	1236.0	1275.2	1800.00	36.30	.589	1.706	.027	.000	36.85	12.74
	1982	47.499	1198.4	1236.4	1960.00	36.79	.676	1.748	.028	.000	38.42	14.85
Windsor	1981	96.176	1451.9	1451.9	2115.84	26.58	.515	2.557	.004	.051	66.24	13.35
	1982	99.068	1560.8	1560.8	2275.84	29.62	.617	2.935	.002	.059	63.47	13.35
Johnstown	1981	16.762	1228.9	1228.9	1818.98	36.68	1.621	.615	.013	.012	13.64	35.95
	1982	17.264	1282.9	1282.9	1978.98	37.15	1.897	.641	.012	.014	13.46	39.81
Greeley	1981	231.067	9836.5	9836.5	1859.54	37.50	9.627	8.665	.113	.000	23.49	26.10
	1982	250.689	9956.1	9956.1	2019.54	37.91	10.603	9.504	.111	.000	25.18	28.09
Platte Valley	1981	17.484	730.1	778.2	1960.94	39.54	.835	.691	.026	.000	22.47	27.12
	1982	18.526	685.9	731.1	2120.94	39.81	.813	.738	.027	.000	25.34	27.93
Fort Lupton	1981	150.115	1877.8	1877.8	1826.13	19.57	.491	2.938	.033	.024	79.94	13.35
	1982	187.592	1968.3	1968.3	1986.13	18.62	.416	3.493	.032	.027	95.31	11.35
Ault-Highland	1981	17.489	765.0	790.8	1918.17	38.68	.840	.676	.024	.000	22.12	27.47
	1982	17.997	740.3	765.3	2058.17	39.01	.888	.702	.024	.000	23.52	29.75

		AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD												
Briggsdale												
	1981	$ 4.120	89.8	89.8	$2382.53	40.23	$ .048	$ .166	$ .001	$ .000	$45.88	$13.35
	1982	4.593	90.5	90.5	2542.53	39.67	.048	.182	.001	.000	50.75	13.35
Prairie												
	1981	5.596	103.8	106.2	2293.94	34.74	.049	.194	.005	.000	52.67	13.35
	1982	5.642	101.5	103.8	2453.94	36.25	.050	.205	.005	.000	54.34	13.35
Grover												
	1981	3.910	114.4	119.7	2206.24	44.49	.090	.174	.004	.000	32.67	16.92
	1982	4.011	109.4	114.5	2366.24	44.42	.093	.178	.004	.000	35.04	18.23
YUMA												
West Yuma												
	1981	33.023	1079.0	1079.0	2084.18	42.03	.861	1.388	.011	.000	30.61	18.98
	1982	35.266	1082.8	1082.8	2244.18	42.13	.944	1.486	.010	.000	32.57	20.70
East Yuma												
	1981	40.005	819.2	832.0	1877.41	30.56	.339	1.223	.007	.000	48.08	13.35
	1982	43.202	806.7	819.3	2037.41	30.83	.337	1.332	.007	.000	52.73	13.35
STATE TOTALS												
	1981	$13032.715	517678.1	526283.6	$2009.38	38.13	$560.557	$496.945	$6.526	$2.976	24.76	23.28
	1982	13917.219	517301.6	525519.0	2167.96	38.13	608.654	530.651	6.634	3.521	26.48	25.06

BILL 1

A BILL FOR AN ACT

CONCERNING THE COUNTING OF KINDERGARTEN PUPILS UNDER THE "PUBLIC SCHOOL FINANCE ACT OF 1973".

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Continues for one year the present method of counting kindergartners under the "Public School Finance Act of 1973".

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 22-50-102 (1) (b), Colorado Revised Statutes 1973, as amended, is amended to read:

22-50-102. Definitions. (1) (b) For the period July 1, 1976, through June 30, ~~1979~~ 1980, pupils enrolled in kindergarten classes shall be counted as one-half day of attendance or, alternatively, not more than a total of ninety full days per year of attendance, regardless of the number of days or hours of actual attendance; except that a district shall be entitled to count as one full day of attendance for the entire year the number of pupils enrolled in kindergarten classes of four hours

Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

and fifteen minutes per day or more, not to exceed the number counted by the district as full-day pupils during the four-week period ending the fourth Friday of October, 1975, or other counting period as provided in section 22-50-104 (1), during the calendar year 1975. The total number of pupils enrolled in kindergarten classes statewide who may be counted as one full day of attendance for the entire year shall not exceed three thousand five hundred.

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.